

REPORT  
TO HIS GRACE THE DUKE OF MARLBOROUGH, K.G.,  
LORD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND,  
  
OF  
COMMISSIONERS OF INQUIRY  
  
INTO  
THE COLLECTION OF RATES  
IN THE CITY OF DUBLIN,  
  
WITH  
MINUTES OF EVIDENCE.

Presented to both Houses of Parliament by Command of Her Majesty.



DUBLIN:

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# COMMISSION.

By the Lord Lieutenant-General and General Governor of Ireland.

MARLBOROUGH.

WHEREAS it appears to Us to be expedient and necessary to cause full inquiry to be made into the present system of collection of public rates in the city of Dublin; and into the constitution, management, and working of the office of the Collector-General of Rates in the said city; and into the statutes, rules, and orders relating to such collection, and to the said office; and We are minded and desirous that such inquiry should be made by Commissioners duly authorized and empowered by Us in that behalf.

Now We, JOHN WINTON, DUKE of MARLBOROUGH, Lord Lieutenant-General and General Governor of Ireland, do hereby nominate and appoint you HUGH HOWES, Esquire, one of Her Majesty's Counsel learned in the LAW, MAURICE BROOKS, Esquire, M.A., HUMPHREY H. MUMFORD, Esquire, and ALFRED J. PATRICK, Esquire, to be our Commissioners; and We hereby authorize and direct you and any two or more of you to inquire into the present system of collection of public rates in the city of Dublin and into the constitution, management, and working of the office of Collector-General of Rates in the said city, and into the mode in which the statutes, rules, and orders relating to the collection of the said rates are administered, and into the extent and causes of any deficiency in the collection, and into the system of accounting for and auditing the accounts of the said rates, and generally to inquire into and report upon the premises, as to you or any two or more of you shall seem expedient; and We do further authorize and direct you or any two or more of you to call before you or any two or more of you the Collector-General, and all such clerks, collectors, and other officers, and all such other persons as you may judge expedient to examine, by whom you may be the better informed in the several matters hereby submitted for your consideration, and also to call for and examine all such books, documents, papers, and records as you or any two or more of you shall judge likely to afford you the fullest information on the subject of this our Commission, and generally to inquire into the premises by all lawful ways and means whatsoever; and We hereby further authorize and direct you or any two or more of you to report to Us in writing under your hands within the space of three\* months from the date hereof, or sooner if the same can be reasonably done, your several proceedings by virtue of this our Commission, together with your opinion upon the several matters hereby referred to your consideration; and to state and set forth in such report all or any administrative or other changes which in your opinion may be required to secure the more efficient carrying out of the present law, and the efficient and proper exercise of the powers now vested in the Collector-General, or in any of the clerks, collectors, or their officers employed in or about the collection of the said rates, for the collection and recovery of such rates, and generally to remedy any defects which may appear to you, or any two or more of you, to exist in the present system of collection, or in or concerning the office of the Collector-General, or the audit of his accounts; and if you, or any two or more of you, shall be of opinion that any amendments of the present statutes, or any alterations in or additions to the present rules and orders affecting the said office or rates are required or desirable, We require you, in your report, to suggest and set forth all such amendments, alterations, or additions, as you, or any two or more of you, may think necessary or desirable to secure or promote the efficient collection of rates, and the complete and effectual audit of the accounts thereof, in the said City of Dublin, and to prevent, as far as possible, all or any evasions of liability to or payment of rates, and all or any negligence, inefficiency, or default in the collection or levying of such rates, or in accounting for the same. And we do hereby further authorize you, or any two or more of you, from time to time, to report your several proceedings to us, with such opinions, suggestions, and statements as it may from time to time appear expedient to present to us in the premises; and for your further assistance in the execution of these presents, we do hereby appoint THOMAS BROWNING, esq., to be the secretary of this our Commission, whose services and assistance We require you to use from time to time, as occasion may require.

Given at Her Majesty's Castle of Dublin, the 19th day of December, 1877.

By His Grace's command,

M. E. HICKS-BEACH.

\* By subsequent warrants the period of the Commission was extended from three to five months.

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# COLLECTION OF RATES IN THE CITY OF DUBLIN INQUIRY COMMISSION.

## REPORT.

TO HIS GRACE JOHN WINSTON, DUKE OF MARLBOROUGH, K.G.,  
LORD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND.

MAY 17 PLEASE YOUR GRACE,

Your Grace, having been pleased to issue your Warrant, bearing date the 19th day of December, 1877, authorizing and directing us to inquire into the present system of collection of public rates in the city of Dublin, and to report, within three months from the date thereof, our several proceedings thereon; and the period for making such report having been extended to the 18th day of May, 1878, by Warrants under your Grace's hand, dated, respectively the 16th day of March, 1878, and the 15th day of April, 1878.

We have now the honour to submit to your Grace the following report:—

### Preliminary.

The scope of our Commission, as defined by the Warrant of the 19th of December 1877, was to inquire into the present system of collection of public rates in the city of Dublin, and into the constitution, management, and working of the office of Collector-General of Rates, and into the mode in which the statutes, rules, and orders relating to the collection of the said rates are administered, and into the extent and cause of any deficiency in the collection, and into the system of accounting for and auditing the accounts of the rates, and generally to inquire into and report upon the premises.

Abstract of  
the Lord  
Lieutenant's  
warrant.

Authority was given us to examine all such clerks, collectors, officers, and other persons as we might judge expedient; and to call for all such books, documents, papers, and records as we should consider likely to afford us information on the subject of our Commission; and we were further authorized and directed to report to your Grace our proceedings, together with our opinion upon the several matters referred to our consideration; and to state in such report any administrative or other changes which we might deem necessary to secure the more efficient carrying out of the present law, and the proper exercise of the power vested in the Collector-General and his staff for the collection and recovery of the rates. The Warrant also required us to suggest any amendments of the existing statutes, and any alterations in or additions to the present rates and orders affecting the rates or the office of the Collector-General which we should think desirable.

Before proceeding to take any oral evidence, we visited the office of the Collector-General, and by a personal inspection of the books and other documents therein, endeavoured to make ourselves acquainted with the manner in which the collection was conducted. If the records of the office had been kept with the care which it is reasonable to look for in a public department, the examination of the office books would have supplied us with much of the information required in the early stages of our inquiry; but unfortunately, as we shall point out more in detail hereafter, these books were so defective in their plan, and so imperfectly written up that, except to show the faultiness of a system in which such book-keeping was possible, they were altogether worthless for any purpose of reference.

Inquiry at  
the office of  
the Col-  
lector-  
General.

After this preliminary investigation, we proceeded to examine witnesses.

Public In-  
quiry.

We were of opinion that the inquiry should be public, and accordingly all the evidence was given in the presence of the representatives of the press, and we repeatedly invited any ratepayer or other person, who could give information relevant to our Commission, to state it to us either orally or in writing. The witnesses whom we examined, included every member of the present staff of the Collector-General's office, one or two of its pensioned officers, the solicitor of the department, members and

Witnesses  
examined.

officers of the Town Council and the North and South Dublin Poor Law Unions, the Revising Barristers of the City, representatives of the Jurors' Association, secretaries of neighbouring townships, and several citizens who took an interest in certain branches of our inquiry. We annex, as an appendix to this Report, the short-hand writer's note of the evidence, in which will be seen frequent reference to letters, statistical returns, and other documents that were furnished to us by different witnesses, and from some of which we derived considerable assistance.

*The present system of the Collection of Public Rates in the City of Dublin.*

12 & 13 Vic.  
c. 91.  
Rates for  
merely  
levied

The Act 12 and 13 Vic. c. 91, is the Statute which governs the collection of Rates in the City of Dublin.

Previous to the passing of that Act, seven rates were levied in the city, viz.:-

Police Rate,  
Poor Rate,  
Pipe Water Rate,  
Borough Rate,  
Improvement Rate,  
District Sewer Rate,  
*And*  
Grand Jury Cess.

The collection and expenditure of these Rates were entrusted to different Public Bodies, each of which had its own staff of collectors; and it was, doubtless, to prevent the inconvenience of separate demands on the ratepayers, and to reduce the cost of collection that the Act 12 and 13 Vic. c. 91 was passed, establishing a single office for collecting all the rates of the City.

12 & 13 Vic.  
c. 91, sec. 2

Under the provisions of that statute an officer called the Collector-General is appointed by warrant of the Lord Lieutenant at a salary of £800 a year; and he is authorized to appoint and levy the rates enumerated above.

In addition to these rates the Collector-General now collects the Bridge Tax, the Burial Rate, and the Vestry Cess Abolition Rate. There have also been substituted for the old Pipe Water Rate five classes of Water Rate, namely, the Domestic Water Rate, the Public Water Rate, the Meter Water Rate, the Contract Water Rate, and the Extra Municipal Water Rate. All the rates levied by the Collector-General, except the Bridge Tax and Water Rates, are collected in one sum under the name of the Consolidated Rate.

12 & 13 Vic.  
c. 91, sec. 30,  
31, 32, 33,  
38, 40 and  
41.

12 & 13 Vic.  
c. 91, sec. 41  
& 42.

12 & 13 Vic.  
c. 91, sec. 50.

On or before the 10th of December in each year the public bodies, whose duty it is to administer the different rates, are required to ascertain and estimate their expenditure for the ensuing year, and immediately on the receipt of these estimates the Collector-General is to make and declare the poundage rate to be levied in respect of each such estimate upon the tenements liable to be rated to the same, equally according to the net annual value thereof, as ascertained by the poor law valuation. The entire amount of any rate so struck by the Collector-General may fall short of or exceed the amount of the estimate on which it is based, by a sum not exceeding one penny in the pound upon the valuation; but it would seem from the 50th section of the Act that if the rate struck were to exceed the estimate by any larger sum, such rate would be illegal and liable to be quashed.

12 & 13 Vic.  
c. 91, sec. 63  
and 13 & 14  
Vic. c. 49.

The persons to be rated by the Collector-General, and whose names should be inserted in the assessment books, are the landlords or immediate lessors in the case of ratesable property of which the full net annual value is under £8, or which is let to weekly or monthly tenants or in separate apartments; and the occupiers of the premises in all other cases.

12 & 13 Vic.  
c. 91, sec. 62.

Rates a  
personal  
charge.

Unoccupied premises, although they ought to appear in the Assessment Books, are exempt from the payment of rates during the period of their vacancy; and where a tenement is occupied for only a part of the year, provision is made for collecting a portion of the rate, proportioned to the time of such occupation. Rates in the city of Dublin are neither directly nor indirectly a charge on the premises in respect of which they are struck; and the only means which the Collector-General has for enforcing their payment, is by a personal proceeding against the individual assessed. Such proceeding may be either an ordinary action of debt, brought in the Superior Courts or Civil Bill Court; or a summons before a magistrate, who has power, if there is no legal defence, to issue a warrant of distress, to be levied off the goods of the defendant. In cases where the landlord or immediate lessor is the person assessed under the authority of the Act, and the rates are in arrear, the amount due may, under certain circumstances,

be recovered from the occupier of the rateable property by distress and sale of his goods; but this is the only instance, in which there exists a remedy against a person who is not primarily liable to be rated.

It will be necessary, in a subsequent part of this report, to consider to what extent the annual deficiency in the collection arises from the limited nature of the remedies which can be exercised by the Collector-General for enforcing payment of the rates. For the present, it is sufficient to point out that the result of the existing law is that, if for any reason the rates cannot be recovered from the rated occupier or levied off his goods, neither the landlord, nor subsequent tenant, nor the property of any third person, that may be found on the premises, can be made liable for them.

It is the duty of the Collector-General, once a week or oftener, to allocate through the Bank of Ireland the several rates, as they are collected, to the public bodies, which are entitled to receive and expend them.

The Poor Rate is thus transferred to the credit of the Guardians of the North and South Dublin Unions respectively; the Police Tax, to the credit of the Receiver of Police; the Bridge Tax, to the credit of the Port and Docks Board; and all the other Rates (except the Vestry Cess Abolition Rate, which is paid to the persons entitled to compensation under the provisions of the Act, 27 Vic., c. 17) are transferred to the credit of the Town Council.

There are many other important provisions in the Statute, establishing the office of Collector-General, which will be noticed by us in their proper place; but the foregoing abstract indicates the general character of the system, which will be better understood by an account of the staff attached to the office of Collector-General, and of the manner in which the collection is practically carried out.

#### *Staff of the Collector-General's Office.*

The Lord Lieutenant is empowered by the Act 12 & 13 Vic. c. 91, to appoint such clerks, collectors, and other officers, as he may think necessary, to assist the Collector-General; and to fix their salaries and allowances. No such officer can be appointed by the Lord Lieutenant, unless the Collector-General certifies to his fitness to discharge the duties required of him; and the practice has been to make a probationary appointment in the first instance, which is confirmed, at the end of six months, on the necessary certificate of fitness being then obtained from the Collector-General.

The present staff of the office consists of seven clerks, eleven collectors, and a warrant officer. In the year 1870, the clerks were classified by making one of them chief clerk, at a salary of £250 increasing to £280 a year; and by dividing the remaining six into two classes, each containing three clerks, at salaries of £150, increasing to £200 a year in the first class, and of £90 increasing to £140 a year in the second.

There is attached to the office a solicitor, who was nominated to the post by the Attorney-General of the day. He receives no fixed salary, but is paid his ordinary costs for the work done.

Power is given to the Lord Lieutenant in Council to make regulations for the government of the Collector-General, the clerks, and collectors; but, although some rules have been made in pursuance of this power, they are neither detailed nor elaborate; and the management of the office has been practically left to the discretion of the Collector-General.

Except in the case of Mr. Lambert, one of the first class clerks, who seems to have been employed with tolerable regularity in receiving cash from persons who pay their rates directly to the office, no other of the clerks appears to have any specific duties regularly allotted to him. The same person is sometimes employed at one kind of work, and sometimes at another; and in selecting an officer to attend to a particular duty, no regard has apparently been paid to his aptitude, seniority or experience.

Even the Chief Clerk, to whom it will be necessary to refer at greater length at a later stage of this Report, was unable to state, with any degree of exactness, his position in the office. He repudiated the suggestion that he was entrusted with any powers of management or control; and, on being pressed to state the actual work done by him, his reply was, that "he conducted the entire correspondence, superintended the collectors and clerks generally, and put his hand to whatever was most pressing, doing the same duties as any of the junior clerks when he found the necessity to arise."

The actual work of collection falls on the eleven collectors. It is their duty to go from house to house, asking payment of the rates; and although a considerable amount is paid by the public directly to the office, there is no doubt that even these payments are to a great extent stimulated by the solicitations of the collectors.

One of the collectors has allotted to him the rural districts, and the remaining ten

Law as to  
the enforce-  
ment of  
Rates.

Allocation  
of Rates

The Public  
Bodies to  
which the  
Rates are  
transferred

12 & 13 Vic.  
c. 91, sec. 12.

Mode of  
appointing  
officers

The present  
officers and  
their duties

12 & 13 Vic.  
c. 91, sec. 7.

Duties of  
the clerks

Duty of the  
Chief Clerk

Duties of  
the Collec-  
tors

### **Payments of Collections.**

Change of  
Collectors  
from ward  
to ward.

are employed in the fifteen wards of the city,—a collector in some cases having two, and in other cases a single ward to attend to. They are paid by a poundage rate, which varies in the several wards, but which is so adjusted that there is no great difference in the aggregate remuneration received by each collector. This remuneration has ranged in later times from about £220 to £500 a year. From the nature of their duties the collectors must always be engrossed in the same kind of work; but even in their case an ingenious method has been found to nullify the advantages that spring from increased experience. The Collector-General, following in the steps of his predecessor, has been in the habit of changing the collectors to different wards every three years, and sometimes even at shorter intervals. We have endeavoured in vain to discover the grounds of this practice. It was condemned in the strongest way by every witness whom we examined except the Collector-General; and even he did not suggest any substantial reason for it. Indeed, apart from evidence, it seems manifest that a collector cannot be really efficient unless he is intimately acquainted with the names, the residences, and the habits of the householders and owners of property in his district; and this knowledge is still more necessary for the proper performance of his duties in connexion with the parliamentary and municipal franchises and the jurors' lists. The Collector-General seems to think that he improves the collection by transferring a good collector, who has done well in one ward, to another district which has been previously in less energetic hands.

It seems to us that no more effectual means could be devised for discouraging merit; and, as might be expected, the result of this system was shown by the evidence to be that, while the efficient collectors could only improve the wards to which they were transferred by slow degrees, their old districts rapidly fell away when placed under an officer who, in addition to being less active, knew but little of the locality.

It is not necessary to refer to the warrant officer, whose sole duty is to execute distress warrants obtained from time to time by the Police Courts.

Having thus described the several members of the staff of the office, we shall proceed to show how the work of collection is practically performed.

### *The Working of the Office.*

Foto: B. Sander

The first step towards the collection is the preparation of the Rate or Assessment Books. There is one such book kept for each Ward; and it purports to give a description of every tenement situated therein, its valuation, the amount of the assessment thereon, and the name of the person—occupier or immediate lessor, as the case may be—rated in respect thereof. These books ought to be corrected from year to year, as the occupiers or lessors of premises change, and as the valuation is altered by the erection of new buildings, or by the improvement or deterioration of old ones. It is part of the business of the collectors to supply the means of making these corrections. Where they observe any change of occupation or ownership in their Wards, they are expected to cause a corresponding alteration to be made in the assessment books; and we have no grounds for saying that they do not discharge this duty with reasonable efficiency.

Correction  
of Ratio  
Tables

### Revision of the Valv-

ation  
17 Vic. c. B,  
no. 1.

We cannot, however, bear the same testimony to the manner in which they attend to the revision of the valuation. They are bound, under a small penalty, to make out and send in to the Clerks of the Unions on the 15th of November in each year a list of all the tenements in their districts which require revision by reason of improvements, deterioration, alteration of limits, or other cause. We are informed by the Commissioner of Valuation that this duty is, as a rule, imperfectly performed, and that the lists supplied by the collectors are very defective. He supported this statement by a return which showed that but a small proportion of the tenements, the valuation of which was annually revised, was noticed in the collectors' lists; and his evidence left no doubt on our minds that, in regard to this matter, some at least of the collectors were guilty of great neglect. The Commissioner has, as we think rightly, instructed his officers to revise the valuation of all tenements which appear to them to require revision, even though they do not appear in the lists of the collectors; and thus the remissness of the latter has not been so prejudicial to the collection as it might otherwise have been. It has, however, increased in an unnecessary degree the labour in the valuation department; and it has amounted to a disregard of a statutory obligation.

**Comparison  
between  
Books books  
and Valu-  
ation Books.**

We may mention, in connection with this subject, that no comparison is ever made between the books in the Valuation Office and those kept by the Collector-General, although the latter are based on the information contained in the former. To insure uniformity, and to guard against mistakes, we think that the books of the two offices should be annually compared, and we are informed by the Commissioner of Valuation that this can be done without difficulty.

The Assessment Books are supposed to be corrected before the estimates are furnished by the several public boards to the Collector-General; and when the poundage rate is declared, the amount payable out of each tenement is calculated and written in.

We have already summarised the provisions of the statute as to the mode of striking the poundage rate; and we must now call attention to a point in which it would appear that <sup>striking the</sup> poundage <sup>rate</sup> these provisions have been disregarded by both the present Collector-General and his predecessor.

Notwithstanding the enactment that the entire amount of any rate ought not to exceed the estimate on which it is based by more than a penny in the pound on the valuation, we find that the improvement rate has occasionally exceeded the statutory limit. At least, this is the inference to be drawn from some returns furnished to us by the accountant of the Corporation; and the fact was admitted by the present chief clerk, Mr. Taaffe, who gave, as an explanation, that the Improvement Rate has always been levied at its full amount of 2s. in the pound irrespective of the estimate, because it was supposed that the Corporation was in want of funds. Whatever may have been the cause of this practice, it deserves severe reprobation, as its effect was to make the rate illegal; and had the attention of an enterprising ratepayer been called to the matter, he might have had the Improvement Rate quashed in any of the years in which it was struck in violation of the provisions of the statute. It is characteristic of the mode in which the Collector-General conducts the business of the office that he seemed to be wholly ignorant of the matter, to which we have alluded.

As soon as the Assessment Books are prepared and the several rates declared, the books used by the collectors in their districts are got ready and issued to them from the office. These books give the names of the persons rated, their residences, and the amount payable for each tenement in respect of the Consolidated Rate, the Water Rate, and the Bridge Tax; but they do not, in the first instance, contain any of the arrears of previous years. Such arrears are entered in the books by the collectors themselves after they have received them; and are taken from the arrear sheets to which we shall presently refer. It is obviously most important that these books should be delivered to the collectors early in the year, so no step can be taken in the actual collection until they have received them; and if the office were properly organised there is no reason why they should not be in the hands of the collectors of the districts in the course of the month of January, as indeed seems to have been the case when Mr. Staunton, the predecessor of the present Collector-General, was in office. In later times, however, they have not been supplied to the collectors till towards the end of March, and in 1876 some of the collectors did not receive their books till the month of May. We have no doubt that this delay materially impedes the collection; and it seems to us to be entirely due to the absence of proper supervision and control in the office.

On receiving his collection book and on entering in it the arrears, it is the business of the collector to prepare, sign, and serve on each tenement rated, a demand in writing of the rate, of which demand he must keep a duplicate in case of legal proceedings. The service of this notice is made by the statute a condition precedent to the enforcing of the rate by distress or otherwise, and often a serious difficulty arises by reason of the dismissal or death of the collector who has served some of these notices. As no advantage seems to be derived by honest ratepayers from the provision which makes this formal demand of rates necessary, and as its preparation and service impose considerable labour on the collectors, we suggest, in the part of our Report which contains our recommendations, an alteration of the law on this subject.

When the several steps which we have enumerated are completed the collectors can devote themselves to the collection in so far as their time is not occupied with the performance of other statutory duties.

The rates may be made payable by such instalments as the Collector-General thinks fit, and the custom has been to decide that they shall be paid by four instalments, due on the 1st of January, 1st of April, 1st of July, and 1st of October respectively. As a matter of fact the rates are almost invariably collected in either one or two payments; and there seems to be no good reason for making a provision as to instalments, which never acted on in practice, and which may at times cause difficulties in legal proceedings.

Receipt forms, of which a register is kept in the office, are issued to each collector, as he requires them; and when he receives money from the ratepayers, he enters the amounts on what are called pay sheets, which he hands into the office each day, and from which the various sums are posted into the Ward Ledgers by one of the clerks. Though it is the business of the collectors to stimulate as far as possible the payments within their districts, it is at the option of the ratepayers to pay their rates to them, or to the cash clerk in the office; and there appears to be about one third of the rates paid in the latter way. Receipts are issued to the cash clerk, and he enters in a book, kept for the purpose, all

Collectors Books.

Delay in the delivery of Books to the Collectors.

Notice of Rates to be served on Ratepayers.  
12 & 13 Vic. c. 91, sec. 49 & 53.

Rates payable by instalments.  
12 & 13 Vic. c. 91, sec. 51.

Receipts.  
Cash Clerk.

rates received by him. The Collector-General was not aware that there was such a book; and when after a considerable amount of investigation, his chief clerk at length explained that it had always existed, he was surprised, and no doubt gratified, to find that his cash clerk had been so thoughtful as to keep a contemporaneous record of moneys received.

At the close of the collection in every year, it is the duty of each collector to make up arrear sheets showing in detail all the arrears due, in respect of that and former years in his district. These sheets are examined by the Collector-General, and he gives such directions, as he thinks necessary, for the recovery or the remission of the arrears.

**Arrear sheets.**

**Reduction of arrears.**  
12 & 13 Vic.  
c. 91, sec. 55.

The Act contains stringent provisions as to the manner in which such remissions should be made. It provides that no collector of rates shall be permitted to discharge himself in his accounts, or be excused for not collecting any rates or money upon the ground of the premises, chargeable therewith, being insolvent, unless such premises shall have been previously visited and inspected by the Collector-General, or by some person appointed by him for that purpose, and unless such person, after such inspection, and after he shall have made all due inquiry as to the possible means of enforcing payment of the rate, shall report that he has personally inspected such premises, and made such inquiry as aforesaid, and that he believes such premises to be insolvent, and that there are no means to which such collector could successfully resort for enforcing payment thereof, and unless the Collector-General shall be satisfied that the loss of such rate has not been occasioned by default or want of due diligence on the part of the collector. In addition to the remissions arising from inability to pay the rates referred to in the foregoing provision, there are remissions in cases where premises have been unoccupied during the whole or a portion of the year. The theory of the office is that at the end of the year when the arrear sheets are sent in by the collectors, proper steps are taken for the purpose of making the necessary remissions; and it is supposed that such remissions are entered in a Remission Book. This theory, however, is by no means borne out in practice.

In the first place, the arrear sheets, for some unexplained reason, contain no records of houses that have been vacant during the entire year; and there is no means of ascertaining what portion of the arrears are outstanding from this cause. In the next place, it appears to have been assumed by the Collector-General that the provision as to remissions above quoted, only refers to cases of premises being insolvent; and that some distinction exists between insolvent premises and premises in respect of which the rates cannot be recovered by reason of its being impossible to take effectual proceedings against the person liable. There was a great deal of vagueness in all the evidence given before us on this subject of remissions, and we are not certain whether we have correctly stated the views of the Collector-General; but there is no doubt that, whether it arises from this or some other cause, neither the Remission Book nor any other Book, kept in the office, gives a perfect account of the rates lost by reason of the person liable having absconded, having become bankrupt, or having no means, from which the amount due could be levied. Such rates appear to drop without record out of the collection, and although we endeavoured to obtain even an imperfect return of them, no account of any kind respecting them could be given prior to the year 1876; and the information on the subject supplied to us for the last two years, was admittedly defective and untrustworthy.

We would add on this point, that, apart altogether from the construction of doubtful provisions of the Statute, it is in our opinion as much without excuse, as we believe it to be without precedent, that a public department, entrusted with the collection of public money, can afford no means of ascertaining either the particulars of the sum uncollected, or the reasons for not enforcing its payment.

This is, however, a branch of the general system of book-keeping in the office; and, as we have completed our statement of the mode in which the collection is practically carried out, we shall now refer a little in detail to the records kept under the direction of the Collector-General, and to how far such records afford the means of detecting fraud and preventing irregularities.

#### *The state of the Books in the Office.*

**Office Books.**

The principal books supposed to be kept in the office, most of which have been already incidentally referred to, are:—

1. The Rate or Assessment Books.
2. The Ward Ledgers.
3. The Remission Book.
4. The Long Book, which is an abstract of the daily pay sheets.

5. Abstract Book of Payments.
6. The Register of cash received in the office.
7. A Minute Book kept by the Collector-General, and
8. A Register of Receipt Forms.

These books, except the Minute Book, are stated to be in the form originally settled by Mr. Stanton; but we have to report that for any purpose of account they are utterly useless.

In the Rate Books, only the Valuation column is cast, and no account is raised against the collector in charge of the Ward to which it relates; in fact, against a collector, no debtor and creditor account is raised in any book. Rate Books.

The Ward Ledgers are simply memoranda of assessments and receipts. From the Ward manner in which the entries have been made in them, it would be impossible to cast Ledgers. them, and they are not prepared in a shape in which any balance could be struck.

Moreover, such as they are, they have been kept in a most incomplete and unsatisfactory manner. Except in the case of Arran-quay Ward, the duty of posting the arrears in the Ward Ledgers, (a duty to which in Mr. Stanton's time attention was paid), has been, during the whole of Mr. Moylan's tenure of office, totally neglected; and for three years, viz., 1873, 1874, and 1875, not even the names of the ratepayers were entered in the Ward Ledgers.

The posting of the daily pay-sheets of the collectors has been very carelessly performed. It is in evidence that in August, 1876, the posting of the rural pay sheets was eighteen months in arrear, that it still continues to be one year in arrear, that in August, 1876, the posting of some of the City Wards was six months in arrear, and that all the Ward Books were at the date of the evidence, one month in arrear. Posting of pay sheets.

The Remission Book is at present only a book in name. Previous to 1870 a regular Remission Book was kept, but since that date there has been no actual book in existence; and the lists of remissions which have been sent to the Auditor have been made up from the remission papers prepared by the collectors. Remission Book.

We have already shown that the Remission Book or Papers are useless for all purposes of reference or account, by reason of their not containing the particulars of premises unoccupied during the entire year, and by reason of many of the cases in which the rates are irrecoverable, being omitted therefrom. The former cases, we find, are dealt with on the responsibility of the collectors alone, and indeed the result of the evidence is that all the remissions are practically made by the collectors instead of by the Collector-General, acting through his Inspector. We find that the arrear sheets sent in to the office by the collectors have not been preserved; and although these documents pass through the hands of the Collector-General himself, and form the basis for his directions as to the remission or recovery of rates, they have never been filed in the office, and have been dealt with in such a careless manner that comparatively few of them can now be produced.

In a subsequent part of our Report, we shall show that the information directed to be given to the auditor, and which is based on these arrear sheets, has been also neglected. In fact, we were informed by the chief clerk that "any return of arrears would, from the nature of the books, be almost worthless;" and the return for the last two years, which the Collector-General ultimately undertook to furnish, and which we have received, is accompanied by a letter which forbids our placing any reliance upon its accuracy.

The result of this is, that as the arrear sheets are not checked with the office books, and are not filed in the office for reference if necessary, the control of the arrears has mainly passed into the hands of the collectors.

This condition of the records of the office has been an insurmountable barrier in the way of accurate investigation. In fact, at every point of the inquiry, whenever we have attempted to elucidate the causes of the deficiency in the collection, we have been invariably met by the reply, that the books and papers in the office could not furnish the requisite information. Nor are the collectors' books of past years available for the purpose of supplying the information which the office books fail to furnish. These books, like the arrear sheets, have never been treated as office books; and each collector has been allowed to retain them, as if they were his private property. Consequently owing to changes resulting from death and other causes, these books are not forthcoming.

The Collector-General several times referred us to the Minute Book kept by himself, Minute Book. and which was perhaps the only administrative reform which he introduced when he was appointed to office. We found, however, that while it contained a daily record of trivial and unimportant transactions, it gave no real or substantial information.

Mistakes and irregularities are the natural consequence of such a system of Book-keeping. Accordingly we find that it is a matter of frequent occurrence, that rates

Dificulties  
in the inves-  
tigation  
arising from  
the state of  
the Books.

Desired of

rates  
already  
paid.

Blackrock  
Township

which have been already paid are again and again demanded from a ratepayer. Indeed as the collectors can only ascertain whether rates have been paid directly to the office, by a search in the Ward Ledgers, and as the posting of these books is invariably in arrear, we should not be surprised to learn that it is the rule rather than the exception for a second demand to be made by the collectors for rates which have been paid to the cash clerk.

A very gross mistake of this kind occurred during the sittings of our Commission, to which attention should be called, as an example of what may happen in the office. In the end of December and beginning of January last, a demand, in peremptory and offensive terms, was made on the Commissioners of the Blackrock Township, for the sum of over £570, alleged to be due for contract Water-rate. The amount had been paid in the office, and a receipt obtained on the 2nd of November, 1877; and the only excuse that could be offered for the second application was that the receipt had not been given on a proper form, and that the payment had been overlooked in consequence.

In investigating this matter, we ascertained that no account had been opened in the Collector-General's books either with the Township of Blackrock, or with many other local Townships that had been in the habit of taking water by contract; and that the officers depended on their memory and on a search through the blocks of receipts, to ascertain whether the amounts due had been paid or not.

Another result of the want of proper Book-keeping is that it causes great and unnecessary delay in receiving cash in the office; and the clerk is often obliged to send a ratepayer away without taking payment from him, on account of there being no means at hand of ascertaining the sum due.

No means  
of detecting  
fraud.

A still more serious consequence of the system is that it affords no proper or adequate means of detecting fraud. We believe that the collectors and other officers examined before us are honest and trustworthy men; but we cannot help feeling that the ground of this belief is merely the confidence which their demeanour inspired, instead of the convincing proof which the records of a public department ought to afford. As there is no entry of arrears kept in the office, and as the only statement of them appears in the annual arrear sheets, prepared by the collectors and not retained by the Collector-General, there is nothing to prevent a collector from arranging with a rate-payer not to collect his rates, and to omit his name from the arrear-sheets; and if this were done, it is almost certain that the fraud would not be detected.

This is but one example of possible dishonesty; but many others might be given. Desiring to check the amounts paid into bank by the sums which appeared from the Ward Ledgers to have been received, we asked that the latter should be cast, and that a return of the total from the year 1870 should be furnished to us. We were told that this could not be done; and that even if it could, there would probably appear a discrepancy between the amount so brought out, and the amount paid into the bank. It is obvious that such a discrepancy would show an error somewhere, and that this error would be evidence of either carelessness or fraud.

It is, we think, unnecessary to pursue this subject further; and we must, in parting from it, express our amazement that such a system should have been allowed for so many years to prevail in an office in which the citizens of Dublin are so deeply interested.

#### *Cause of the present state of the Office.*

We conceived that it was an important part of our duty to ascertain, if possible, the cause of the present state of affairs.

The Collector-General, in the course of his evidence, repeatedly referred to the circumstance, that in his opinion, the numerical strength of his office is insufficient for the performance of the duties which devolve upon it under different statutes. After careful consideration, we cannot concur in this opinion, and we make special reference to this subject in our recommendations. We believe not only that the present books of the office could have been accurately and regularly kept, and all the other duties of the department efficiently performed by its present staff, but also that under proper guidance a correct system of book-keeping could have been established, and many other improvements introduced without any material additions to its strength. At stated periods, and notably towards the end of the year, when the books for the ensuing year ought to be prepared, temporary assistance may be necessary; but this is very different from an increase of the permanent staff, which during the remainder of the year might be insufficiently employed.

We are further of opinion that this was for a long period the view of Mr. Moylan himself. He was under the impression that he had on one occasion represented to the Government that he required additional assistance, but the production of the corre-

Bulkiness  
of the office  
staff

pendence showed that this was a mistake. He never appears to have complained of want of officers, and when urged by his chief clerk in 1876 to apply to Government for temporary assistance on account of the accumulating arrears of office work, he declined to do so, intimating that the amount of arrears might be reduced by greater industry on the part of the gentlemen under the chief clerk's charge. We cannot, on the other hand, say that much blame attaches to the subordinate officials. The first and second class clerks seemed to be gentlemen of fair ability and aptitude for work, and it would be unreasonable to charge any of them with neglect of duty, when it was admitted that to none of them was any specific duty allotted.

We are reluctantly obliged to attribute the present state of things to the general maladministration of the Collector-General, who seemed wholly ignorant of the loose way in which business was being conducted; and to his reluctance, arising partly from that ignorance, and partly from illtimed motives of economy, to give temporary assistance in times of pressure. We are also of opinion that the Collector-General has not always had as chief officer under him a person well qualified for the post. The late senior clerk appears to have been deficient in administrative powers; and under the present chief clerk, personal differences and irritations have arisen among the officials which are detrimental to the smooth and efficient working of the office. Neither of these gentlemen seems to have exercised proper control or supervision over the department. No office can be said to be properly superintended in which corrections made in one set of books are omitted to be made in others, which equally require them; or in which the subordinates charged with the daily posting of the books have been allowed, unchecked, to fall into such arrears as those to which we have already alluded.

We feel the gravity of our position in thus censuring the head of a department and its principal officer, and we think it right to state with some precision the grounds on which our judgment is founded.

We at once acquit Mr. Moylan of any intentional neglect of his duties. He appears to have been most diligent in his attendance at the office; he received the public, who had complaints to make, with unvarying courtesy and the fairest pecuniaries; he had interviews with his collectors each day; and he kept a minute-book in which he made entries of matters so detailed as to be occasionally frivolous. It is also right to say that he was advanced in years at the date of his appointment; and that he found in existence a system which both in its constitution and in its working was far from perfect. We are sure that he was anxious to do his best; and that if he had known how to improve matters he would not have spared pains or labour in making the attempt.

He, however, found himself in a place for which he was wholly unsuited, and he seems to have made no effort to direct or control the department. In fact, he was quite ignorant of what was done by those around him. A few instances will illustrate this. He was not aware that the assessments for which by the terms of the Act the Collector-General is expressly responsible, were in some cases in excess of the estimates to an extent which made them illegal. He was not aware that during his whole tenure of office the arrears of rates had never been entered in the ward ledgers until he was casually informed by a rate-payer that such was the case, and he then took no effective steps to remedy the omission. He was not aware that he violated the rules of the Privy Council when he sent each year to the Auditor schedules filled up in a manner contrary to the express heading and purport of the schedules, the form of which had been settled by the Council. He was not aware that the books of his office were in the disgraceful state of arrear described by the chief clerk in a letter to Mr. Moylan of 26th August, 1876: and when enlightened as to the fact, he took no effective action respecting it, and refused to apply to Government for the assistance requisite to write up the books. He knew nothing of the ultimate disposal of the arrear sheets and the collectors' books, although they are most important documents, and such as would have thrown much light on the real state of affairs. In fact, he appears never to have so much as looked at the books which he has now discovered "to be unintelligible, and not kept on mercantile principles," but to have contented himself, according to his own version of the matter, with directing, without any inquiry, that the business should proceed in the groove in which his predecessor had left it. A competent and practical man would have at least inquired what the system of his predecessor was, and would have introduced such alterations as would have made it intelligible, if not to others, at all events to himself; but instead of this Mr. Moylan had finally to admit, "that from the way his books were kept he could make nothing of them," and that it was impossible for him to furnish any of the returns which would have given us the information we wanted.

Moreover, legal measures for the recovery of rates have not been taken with the same activity as they were in the time of his predecessor. It is in evidence that

Collector-General and Chief Clerk.

persons well able to pay their rates have been, with the cognisance of the office, allowed to go into arrear; and that nothing has been done towards putting the law in force against them.

Other examples of maladministration on the part of the Collector-General have been already mentioned or will be hereafter referred to; but we think that it is unnecessary to accumulate individual instances. The picture we have given of the department, and the whole tenor of the evidence of Mr. Moylan himself, is sufficient to condemn him as the head of a public office; and if there is to be any improvement hereafter, it can only be effected under very different management.

*Want of esprit de corps in office staff.* We have referred to the unsatisfactory tone of feeling which prevails amongst the clerical staff. This want of *esprit de corps* may be traced back to the earliest period of Mr. Moylan's appointment. It may be attributable in some degree to the introduction into the office, in two instances of two members of the same family, and this circumstance may have led to disunion, and supposed favouritism. We consider that it may be to a great extent accounted for by the disorganized condition of the office, and the confusion that has arisen through the absence of a governing mind in the departmental regulation of the duties of the officers.

*Mr. Taaffe.* In mentioning this absence of governing power, we are bound to refer to the chief clerk (Mr. Taaffe) as well as to the Collector-General. We consider the chief clerk in such an office to be largely responsible for the work being conducted with order and regularity, and that it is also his business to see that his subordinates perform their duties in a satisfactory manner, and to report, when occasion may require it, any neglect on their part.

With the exception of diminishing office arrears Mr. Taaffe has really done nothing to improve the state of the office during the two years for which he has been chief clerk, and it is difficult to believe that he could not have corrected some of its shortcomings, if he had thoroughly understood and diligently performed his work. We have moreover, observed in him a hastiness of character and intemperateness of language which are ill suited to an official who is intrusted with the supervision and control of others. The offensively worded letter to the Commissioners of the Blackrock township, to which we have already referred, was written by him; and more than one of the witnesses contrasted his harshness of manner with the courtesy of the Collector-General.

*Mr. Taaffe and Mr. Perry.* There is yet another matter in connexion with this subject to which we must allude. It is a letter addressed by Mr. Taaffe to the Collector-General on the 30th November, 1876. It appears that Mr. Perry, one of Mr. Taaffe's subordinates, had, in a very proper manner, informed the Collector-General by letter (for which he had the written thanks of the Collector-General), that certain irregularities had occurred in the transaction of the business of which he was in charge—irregularities, the existence of which Mr. Taaffe had, in fact, to admit. In reply to Mr. Perry's letter, Mr. Taaffe thought fit, in a letter to Mr. Moylan, to accuse his subordinate of "malevolence," "intentional malicious misrepresentation," "disinclination to discipline, and of "being possessed with a spirit of insubordination." When such intemperate language is used, and such recrimination exhibited by a superior towards a subordinate, we are not surprised at the existence of disunion in the office. It is illustrative of Mr. Moylan's mode of managing the department that he found nothing to surprise him in the letter of his chief clerk, and allowed it to pass without censure or comment.

While however, we are obliged to speak thus of Mr. Taaffe, we do not wish to convey that he is open to the same charge of incompetency which we have been obliged to make against Mr. Moylan. He entered the Collector-General's office at a very early age, and he was still young when he became chief clerk, little more than two years ago. There was then a large accumulation of arrears which he brought soon after under the notice of the Collector-General; and great allowance must be made for an official who received no assistance from the head of the department. Mr. Taaffe moreover, appears to us to be a gentleman of good natural ability, and capable of learning by experience. While therefore, we are compelled to regard his past administration of the office of chief clerk as a failure, we have reason to think that he may yet become a more valuable officer under a firmer superior, provided that he is given to understand that he will be on his trial for some time to come.

#### The State of the Collection.

We must now refer to the present state of the collection and to the extent and causes of the deficiency therein.

*Arrears in 1851.* On the establishment of the office in 1851 the arrears of rates handed over for collection, pursuant to the provisions of the statute, amounted to £45,288.

Of this sum about £23,274 was collected, but it was found impracticable to levy the remainder; and as it tended to impede the collection of the current rates, the balance, amounting to £22,014 8s. 5d., was struck out in 1855.

This course was stated by one of the witnesses to have been taken under the directions of the Government, but no trace of any such directions can be found either in the office of the Chief Secretary or in that of the Collector-General, and we are unable to ascertain that there is any foundation in fact for the statement.

Passing from these old arrears we come to the assessments and collections which have been made from the years 1851 to 1875 inclusive. These are taken from a statement supplied to us by the auditor, and do not extend beyond 1875, because that is the last year for which the collection has been completed.

We find that the

	£	s.	d.
Total assessments have been	5,960,587	18	11
Total collections	5,034,148	15	5
Amount uncollected	475,439	8	6

Taking the period for which Mr. Moylan is responsible, viz., from 1870 to 1875 inclusive, and excluding the arrears of former years, we find that the rates uncollected on 31st December, 1877, amount to £163,113 as appears by the annexed statement.

Year	Assessment.	Collected.	Uncollected
			£
1870, .	245,042	230,454	24,588
1871, .	250,084	235,663	21,019
1872, .	250,824	254,503	29,316
1873, .	210,300	277,903	82,363
1874, .	300,346	275,903	25,443
1875, .	281,689	232,536	29,353
	<b>1,687,879</b>	<b>1,524,757</b>	<b>163,112</b>

On the results of these five years, the sum uncollected bears a relative percentage to the amount of assessment of 9·7.

A similar comparison cannot be made with regard to the years 1876 and 1877, the assessments of those years being still in course of collection.

Year	Assessment.	Collected.	Uncollected
			£
1876, .	280,371	251,038	29,233
1877, .	265,839	214,711	52,128

With regard, however, to the latter year (1877), we think it right to observe that the sum collected (£214,711) should be reduced by the sum of £7,926, being the amount of the Government Grants received by the Collector-General, but excluded by him from the amount of the assessment (£265,839). The amount uncollected on 31st December, 1877, in respect of the assessment for that year, must accordingly be increased from £52,128 to £60,124.

It was our intention to have instituted a comparison between the results of the collection under the Act of 1849 and under the system which existed previous to it; but we have been prevented from doing so by the want of the requisite information. Though the Poor Law Unions could have given us the necessary data as regards the poor-rates, the Corporation was unable to supply accounts previous to 1850; and we are thus unable to arrive at any conclusion as to the aggregate rates. The returns, however, furnished to us by the North Dublin Union show, as to the poor-rate struck by that body, that during the period from 1840 to 1850, the deficiency, as compared with the assessments, was 6 per cent.; that during the period from 1851 to 1865, such deficiency was 18 per cent.; and that during the period from 1866 to 1875 it was 13½ per cent.

These statements tend to show that under the Act of 1849, the results of the collection have not been so satisfactory as when the rates were collected by the Guardians themselves, but it should be explained that some portion of the deficiency during the second and third periods is attributable to the circumstance that the powers of collectors as regards poor-rates that existed prior to the passing of 12 and 13 Vic. c. 91, are greater than those provided by that act.

Arrears  
from 1851  
to 1875.

Comparison  
between the  
present  
collection  
and the  
collection  
previous  
to 1851.

*Causes of the deficiency in the Collection.**Unoccupied premises.*

At the very outset of this branch of the inquiry, we are met with a difficulty. We have been unable to obtain any trustworthy information as to what proportion of the assessment has been uncollected in each year, by reason of premises being unoccupied for either the whole or a part of the time. Such premises are by the statute exempted from the payment of rates; and the Collector-General's office cannot be made responsible for not levying the sums assessed in respect thereof. In fact, the real deficiency in the collection is what would remain after deducting from the apparent deficiency the proportion which represents vacant tenements; and accordingly we exerted ourselves to ascertain the amount of this proportion; but in consequence of the state of the records of the department, our efforts were without result. Some of the witnesses hazarded conjectures on the subject, but as they were admittedly only guesses, we do not feel justified in placing any reliance on them.

*Real deficiency in the collection.*

Although, however, we are unable to make an accurate report on this branch of the inquiry, our examination of as many of the arrear sheets as we could procure, left no doubt on our minds, that a large part of the deficiency represented rates payable out of occupied premises, and which *prima facie* ought to have been collected; and further that the amount of rates *prima facie* collectible and yet not collected, was exceptionally high in Dublin as compared with other places. This—the real deficiency in the collection—obviously must arise from one or both of two causes, namely, first, the want of energy, intelligence, and care in the management of the collection, or, in other words, maladministration in the department; and secondly, the impossibility of enforcing payment either by reason of the want of means of the persons liable, or fraudulent contrivances on their part, which enable them to evade their legal obligations.

*Deficiency arising from defects of administration.*

After the account which we have given of the state of the Collector-General's office, it is to be expected that the work of collection could not be very efficiently performed; and accordingly our inquiries have led us to the conclusion, that a considerable part of the deficiency arises from defects of administration, and that under better management the collection could be very much improved.

We shall enumerate some of the circumstances which in our opinion at present impede the collection.

*Collectors' Books delivered too late.*

1. The books of the collectors and the notice papers are delivered to the collectors much too late; and this acts as an effectual bar to the collection in the early part of the year. The evidence shows that during Mr. Moylan's tenure of office, the department has been gradually getting worse in this respect; and that while the books were formerly in the hands of the collectors in January, they are now often not delivered to them until March, April, or even May.

*Collectors employed in office work.*

2. The time of the collectors is taken up in the performance of work which ought to be done in the office, and some of which was in former years so done. The arrears in the collectors' books ought to be written in by the office clerks; and the business of the collectors should be restricted as far as possible to the actual collection of the money, and to obtaining an accurate knowledge of all the changes in their districts. As it is, each collector has on an average nearly 3,000 ratings in his book, and is employed about three or four months in the preparation of books and notices at a time of the year when he is urgently required on the collection. Similarly, instead of calculating the sums to be deducted in the case of remissions—a duty formerly done in the office but now thrown on the collectors—the business of the collector ought to be limited to an investigation into the facts of each case. The re-charge on the premises should be calculated by an office clerk.

*Change of Collectors from ward to ward. Inspection of premises.*

3. The frequent change of collectors from ward to ward, to which we have before alluded, is most prejudicial to the collection for the reasons already given.

4. We are not satisfied that the inspection of premises before they are wholly or in part discharged from the collection, has been sufficiently attended to. This duty is very important, and it is at present, nominally at all events, discharged by the chief clerk, who receives for it a small additional salary—£40 a year; but it does not seem to us compatible with his office work. Mr. Moylan in his letter to the chief clerk of 29th August, 1876, plainly expressed his dissatisfaction at the manner in which the duty was attended to. It is evident that any apathy or neglect in the discharge of this duty is fatal to one of the few checks which are supposed to have existed over the collection. Subject to this inspection, the Collector-General has absolute power to strike out of the collection or compromise any assessment which he thinks fit. In a department badly organized, devoid of all check over its officers, and with a Chief totally ignorant of all its details, the tendency to abuse such an irresponsible power is almost irresistible.

5. Another cause of the deficiency is the late period at which proceedings are taken for the recovery of the rates from defaulters. These are not taken till the autumn. Rate-payers are in consequence not summoned until they owe rates for at least an entire year, and the summons sometimes includes even three or four years' arrears. The proceedings, moreover, cease on the 31st December, so that if a man does not happen to be included in the list of cases sent for summons up to that date in any one year no legal proceedings are taken against him until the following autumn. It appears, moreover, that since Mr. Moylan's accession to office there has been greater remissness than formerly in applying to the Police Court for distress warrants. We gather this not only from the general evidence of the collectors, but particularly from the observations of the solicitor, Mr. Mooney, the Solicitor of the Department, states that "the quantity of business under this head has fallen off very much," that in the seven years preceding 1870 the summonses averaged 1,430 a year, but that in the seven years subsequent to that date they have only averaged 560 a year. Mr. Mooney states that he is not aware of any reason for this, but that the contrary ought to be the case, since the amount to be collected has increased. It is clear that this falling off cannot be ascribed to any increased activity in the collection. Nor can it be ascribed to the exercise of the power which the Collector-General also possesses of enforcing payment by action of Debt, or Civil Bill Process, since, as far as we can learn, not only has this power never been exercised, but it is doubtful whether its existence was known to the office. In connexion with this matter we have to observe that it was elicited in evidence, that many persons well able to pay have been almost habitually allowed to go into arrear and that no legal measures were taken against them.

6. The present status of the Solicitor is also rather an impediment to activity in the way of legal proceedings. In consequence of his being paid by costs, the department is anxious to keep down its legal charges, and no doubtful case is sent in for summons lest the department should be saddled, in case of failure, with the costs; for the same reason the collectors are unable to consult him except under the directions of the Collector-General.

7. The insufficient discharge by the collectors of their duty in connexion with the report of the premises requiring revaluation, to which reference has been already made, must necessarily affect the collection.

8. The inefficiency of some of the collectors also deserves to be noticed in justice to the rest; and in this respect we are compelled to mention the names of Mr. Bannon, and Mr. Gildes. These gentlemen have probably done their best, but the result of their services has generally been that the collections in the wards committed to their charge have fallen off.

9. Perhaps, however, the most evident cause of the deficient collections, is the total absence of control and real supervision on the part of the head of the department. When the Collector-General is deficient in knowledge of the business of the office, and the staff generally have no specific duty assigned to them, it is surprising that the collection is as good as it has been; and we deem it right to say, that the best feature of the department, as it is at present constituted, is the energy, intelligence, and ability of some of the individual collectors.

10. Although, however, we believe that a better administration of the department would much improve the collection, there is no doubt that there would still remain a certain portion of the rates, payment of which could not be enforced under the existing law; and many complaints were made by the collectors that the legal powers of the office were not sufficient to meet the difficulties of the collection.

In dealing with this question it must be borne in mind that there are two kinds of legal change, wholly different in their character, which might be suggested. It is obvious that if rates were made a charge or incumbrance on the premises, and that it was provided that all tenements, vacant as well as occupied, were equally liable thereto, there would not be much difficulty in levying them, and that the deficiency in the collection would soon almost entirely disappear. It is, however, also obvious that such a provision would materially alter the incidence of the tax, and would be a departure in essential principle from the existing law. It seems to us that this is a question of general policy, upon which we might possibly differ in our opinions, and in the solution of which, the inquiries of the Commission can afford no assistance. Therefore, although this matter has been referred to by various witnesses, we do not consider that it can be made the subject of Report.

There is, however, another class of amendments in the law to which reference should be made. The Act of 1849, under which the Collector-General acts, does not differ very materially in principle from the statutes under which local rates are collected in other parts of Ireland. Except in a few places, exceptionally situated, rates are not through-

Proceedings  
against  
defaulting  
ratepayers.

Status of the  
Solicitor

Individual  
Collectors

Want of  
control and  
supervision

Defects in  
the Law

out the country an actual charge on the premises, and unoccupied tenements are not liable thereto. As a rule, the person who is *prima facie* liable is the occupier, except in cases where the valuation is small. Of course there are differences in the different local assessments; but the foregoing are broad features common to the rates payable as well in Dublin as in other towns in Ireland; and it seems to us that the Collector-General should have similar powers to those which are usually conferred on rate collectors.

We shall point out some features in the present law which materially impede the collection, and which we think ought to be amended.

*Powers of distress.*

(a.) As the law now stands, furniture and effects on the rated premises cannot be taken under a distress warrant, unless they are the property of the person liable to pay the rates. The collectors complain that furniture and goods in rated premises are sometimes protected by a bill of sale, or belong to a lodger, or are hired from a third person; and that for these reasons distress warrants are often rendered useless. So also a ratepayer may abscond, leaving the rates for the current year unpaid; and although another tenant goes into occupation immediately, the rates cannot be recovered from him. There is no doubt that this state of things causes a loss to the collection; and we see good reason for giving the Collector-General the same power of distress which exists in the case of poor rates throughout Ireland, and enabling him to distrain any goods found on the rated premises for rates which have become due within the two years next preceding the distress.

*Paper middlemen.*

(b.) A great many tenements in Dublin, which are valued to a considerable amount, are let to weekly or monthly tenants, or in separate apartments, and often the occupiers are wretchedly poor. The present Act provides that, in such cases, the owner of the property (who is defined to be the landlord or the immediate lessor), is to be rated. The collectors state that some owners of this class of property are in the habit of placing between themselves and the occupier a kind of middleman, who is nominally the tenant of the owner, at a very high rent, and the landlord of the occupier, but who is in reality a mere agent to collect the rents. These middlemen are the persons rated under the existing law; but as they have little or no means, and are often without even a fixed residence, the rates cannot be recovered from them, and their principals cannot be made liable. We are disposed to think that the loss arising from this cause has been exaggerated, but still it is very appreciable; and we include in our recommendations an amendment of the existing law, based on a suggestion of the solicitor of the department, to meet this class of cases.

*Notices.*

(c.) We think that the collection is impeded by the collectors being obliged to serve, at a very busy season of the year, the notices which are made by the statute a condition precedent to the validity of the rate; and as we conceive that this notice is unnecessary, we suggest that it should be abolished.

There are one or two other minor defects in the law relating to the collection, but it is unnecessary to refer to them here, as they will be alluded to in the portion of the Report which deals with our recommendations.

The next branch of our inquiry is the system of audit.

*Audit of the Accounts.*

12 & 13 Vic.  
c. 91, sec. 9.

The 9th section of the Act provides that the Collector-General shall be governed as to the manner in which accounts shall be kept, prepared, and exhibited for audit, by such rules and regulations as shall be issued from time to time by the Lord Lieutenant in Council, and in case the Lord Lieutenant shall so direct, such accounts shall be audited by the officer who shall be from time to time by warrant authorized by the said Lord Lieutenant to audit and declare the accounts of the several treasurers of counties, and counties of cities and towns, under the provisions of the Act, 7 Wm. IV. and 1 Vic., c. 54.

12 & 13 Vic.  
c. 91, sec. 15.

The 15th section of the Act provides that the Collector-General or other person appointed by him shall once or oftener in each week, audit and examine the accounts of each collector. Although the term audit is mentioned in the 15th section, it is evident that it has reference merely to a departmental audit or examination of schedules of rates received by the Collector, and the amounts of which are lodged daily in the Bank of Ireland to the credit of the Collector-General's account.

*Regularity of Audit.*

The actual value of the audit which has been applied will be hereafter referred to; but on the assumption that the statute at least contemplated an effective audit, we have to observe that the first condition of such an audit is that it should follow at a reasonably early date the close of the account, and that it should be regular in its action. We do not find that this has been the case in the present instance. After the establishment of

the office in 1851, a long delay occurred before any accounts were sent in; and though from 1854 to 1859 the accounts were forwarded with tolerable regularity, from 1859 down to the present date they have fallen into a state of chronic arrear. To such an extent has this prevailed that, during the last seventeen years, about fourteen months have, on the average, elapsed after the close of the year to which the accounts relate before they were sent in for audit.

The annexed table shows—

1. The date at which the accounts for each year were lodged for audit.
2. The number of months which elapsed from the close of the account till the date of lodgment.
3. The date of the auditor's certificate.

Year.	Lodged for Audit.	Months in Arrears.	Date of Certificate.
1851.	July 2, 1855.	42	July 14, 1855.
1852.	July 2, 1855.	30	July 14, 1855.
1853.	July 2, 1855.	18	July 14, 1855.
1854.	July 3, 1855.	6	July 14, 1855.
1855.	March 6, 1856.	2	Aug. 6, 1856.
1856.	March 14, 1857.	3	Nov. 27, 1857.
1857.	April 25, 1858.	3	June 23, 1858.
1858.	July 22, 1859.	6	Aug. 9, 1859.
1859.	March 1, 1860.	2	July 5, 1860.
1860.	March 4, 1862.	14	March 11, 1863.
1861.	July 17, 1863.	18	Aug. 29, 1863.
1862.	Oct. 27, 1865.	33	March 24, 1868.
1863.	Oct. 27, 1865.	31	March 24, 1868.
1864.	Oct. 27, 1865.	9	March 24, 1868.
1865.	June 4, 1866.	5	Aug. 23, 1866.
1866.	Sept. 3, 1867.	8	Dec. 25, 1867.
1867.	Nov. 20, 1868.	11	April 19, 1869.
1868.	Dec. 23, 1870.	23	March 1, 1871.
1869.	Dec. 25, 1870.	11	March 1, 1871.
1870.	Oct. 17, 1872.	21	Dec. 4, 1874.
1871.	Aug. 21, 1873.	19	Dec. 4, 1874.
1872.	Jan. 5, 1874.	13	Dec. 4, 1874.
1873.	Oct. 6, 1874.	9	Dec. 4, 1874.
1874.	Oct. 23, 1875.	9	Jan. 26, 1876.
1875.	March 6, 1877.	14	On hand.
1876.	Dec. 21, 1877.	11	On hand.

On inquiring into the system of audit, we were informed by Mr. Davis, the chief clerk in Master FitzGibbon's office, that the accounts for 1875 and 1876 were undergoing audit; and those for 1876 having been produced, it appeared that the arrears of former years were stated to be £123,786 at the commencement of the year, and £147,977 at its close. These arrears were stated in a lump sum, in what was called Schedule A; but it appeared that no examination of any kind was made into the details of which this sum was composed; and, in fact, that the only document sent in to vouch it was a list of the arrears relating to 1875 and former years which the Collector-General had decided in that year to write off as irrecoverable, and that by deducting from the charge the total of this list, together with the amount of rates collected, the amount outstanding is arrived at. In defence of this course Mr. Davis observed that, as the auditor has no power to inquire into the arrears, while the Collector-General has absolute power to strike off any which he may think proper, no practical object could be obtained by the auditor's examining the details. It is clear, however, that in a detailed examination of these arrears the whole gist of an effectual audit lies.

It is due to Master FitzGibbon to state that, when he came into office, he made a most vigorous and persistent struggle to make his audit thoroughly effective.

The Master considered that he was entitled to charge the Collector-General with the whole of his assessment for any given year; to inquire into the causes why the rates in Dublin were not collected; to exercise his own judgment as to whether the Collector-General and his officers had shown proper vigilance in the execution of their duty, and if he were not satisfied, to surcharge the Collector-General with any rates improperly discharged by him from collection. With this object he used to summon the collectors and investigate some of the items composing the arrears: the result being that, during the two or three years this course was adopted, a considerable improvement in the collection took place.

The Collector-General however, (Mr. Staunton) considered that the Auditor exceeded his powers and appealed to the Government on the subject.

System of Audit.

Master FitzGibbon.

Decisions of  
the Privy  
Council.

The question was argued before the Privy Council in 1864-5, and, in consequence of its decision, the following letter was addressed to the Auditor by the Under Secretary.

Dublin Castle, 17th April, 1864.

"Sir.—In reference to your letter of the 24th ultimo, I am directed by the Lord Lieutenant to inform you that the copies of your certificates were transmitted to the Collector-General for his observations thereon; and I send herewith a copy of the observations, which have been received from him for your information. His Excellency is advised that where the accounts are defective in form, as the Collector-General appears to admit, he ought to correct them, as pointed out by you. In this there cannot be any difficulty; the only matter of substantial controversy raised by these certificates, and observations of the Collector-General, is as to the mode of disposing of uncollected arrears reported by the Collector-General as irrecoverable. As to this His Excellency is advised, and is informed, that such is the view taken by the members of the Privy Council, who heard the case, that the Master has, as auditor of the accounts, no jurisdiction to try over again the decisions of the Collector-General as to arrears which he may think fit to discharge under the terms of the Act. The Collector-General may be responsible to the Crown if guilty of misconduct in that particular, and there may be ways of having arrears not collected in one year, made collectible again in another, but with all this the Master, as auditor, has nothing to do. It is for Parliament, if it thinks fit, to give him such jurisdiction. What the Privy Council considered necessary was that the Collector-General should pursue with regularity the course of inquiry, and the mode of ascertaining facts which are pointed out in the Act, in order to enable him to judge whether the particular arrears should or should not be discharged; and to state in proper schedules that he had done all this, and had discharged the collectors accordingly; but they thought that having stated this his account, so far as audit was concerned, was complete, and his decision final and conclusive on the auditor. As to the particular matter of the Aran-quay rates there is some confusion from the way in which the Collector-General brought them into account, but substantially the matter can be easily settled by his taking the arrears as they stand, and in his next account giving his own decision, discharging the collector from them if on due inquiry he finds they are uncollectible, as it is presumed they are. The same may be done, in fact, as to all the arrears generally, which have formed the subject of this correspondence."

I am, your obedient servant,

"(Signed.) THOMAS A. LAROCHE"

On being thus informed that he had no jurisdiction in the matter of the arrears Master FitzGibbon ceased making any practical examination; and so completely illusory and formal has he considered the audit which he is called on to make, that he has since that date given his certificate on the accounts in a carefully worded form of which the following is a specimen:—

"I certify that in the annexed account the Collector-General is properly debited with the total amount of all rates assessed for the year 1873, and with the total amount of all arrears of rates for former years not struck off as irrecoverable, and also with the balance standing in bank to the credit of his office account for the year 1873, and debts amounting to £394,371 17s 9d. That all the credits taken in and account for sums allocated and lodged to the credit of separate accounts of rates kept by the Bank of Ireland have been duly vouch'd by the Collector-General's bank pass books and the bank certificates. As to the credits taken for £14,134 7s 11d, therein stated to be irrecoverable for the reasons therein stated, no evidence has been laid before me in support of said credit other than the statement in said account and in the schedules lodged in my office and referred to in the account. In like manner the credit taken for £104,761 13s 6d, remaining uncollected on the 31st December, 1873, and in the account stated as rates to be brought to charge in next account, no evidence has been laid before me explanatory of the circumstances under which these rates remained uncollected as in the account stated. Whether any portion of the rates so stated to be irrecoverable was lost, or any part of the rates stated to be uncollected was left uncollected by the neglect or default of the collectors, I have no means of ascertaining, and I, therefore, do not express any opinion. The other credits taken in the account set proper credits. All which I certify this 4th day of December, 1874."

"(Signed.) GERALD FITZGIBBON."

Non-com-  
pliance with  
the direc-  
tions of the  
Privy  
Council.

On this subject however, one fact was elicited in evidence to which it is necessary to draw attention. We have already stated that we failed to obtain from the office any detailed statement of the arrears, but in the examination of Mr. Davis a form of schedule was produced which had been prescribed by an Order of the Privy Council, dated 28th March, 1865, and which by its printed heading purported to show the "recoverable and irrecoverable arrears for the year ending 31st December, and the previous years" and giving the name and residence of every delinquerter.

Instead of obeying the directions of the Council, the Collector-General has furnished each year on this very form "a schedule of the arrears which he has directed to be struck off in the year,"—a matter totally distinct and different from that of arrears due by ratepayers; and this practice has been allowed to pass without comment by the auditor, although it appears to us to be within the limits of interference laid down in the Government letter of 17th April, 1866.

Of this disobedience of express instructions, we have only to remark that Mr. Moylan expressed his usual ignorance, and to observe that if the rule of the Privy Council had been observed we should have been able to have obtained information for this report, very different from the bald narrative of official neglect to which it is unfortunately limited.

Change in  
the system  
of Audit.

The other points on which we considered it expedient to examine Mr. Davis, though of minor importance, tended strongly to support our opinion that a revision both of the accounts themselves and of the system of audit is absolutely necessary. In fact, we are of opinion that the present system should be abandoned altogether, and that a detailed examination of the books of the office will be the only effective mode of audit, satisfactory alike to the public bodies and the rate-payers of Dublin.

In the consideration of a matter of such importance as an effective audit we thought it right to obtain the assistance of an experienced auditor; and we accordingly invited Mr. Finlay, an auditor attached to the Local Government Board, to attend before us. In that gentleman's evidence, given on the 15th February, many valuable suggestions are contained, but there is one in particular to which we think it desirable to draw attention.

Mr. Finlay's evidence.

The remissions are at present made on the authority of the chief clerk, who also acts as Inspector, for which he receives an allowance of £49 a year. It is his duty in the latter capacity to visit all premises, in respect of which remissions are claimed, to certify that he has so visited them, and that the remissions may be fairly made. This duty is a very important one, and Mr. Finlay expressed an opinion, in which we entirely concur, that it is one which ought not to be performed by any one employed in the office of the Collector-General. We agree with Mr. Finlay that the officer discharging this duty ought to be wholly unconnected with the department, and that he should be appointed, on behalf of the ratepayers, by the Lord Lieutenant.

Appoint-  
ment of an  
independent  
Inspector.

We now come to the statutable duties devolving on the office irrespective of the collection of rates.

#### *Parliamentary Franchise.*

One of these statutable duties is the formation of the Parliamentary Voters List.

By the 13th & 14th Vic., c. 69, the Franchise is made dependent on a rateable occupation for one year and the Payment of Poor Rates.

13 & 14 Vic.  
c. 69.

By the 31st & 32nd Vic., cap. 49, sec. 21, the Collector-General is directed to make out, on or before the 8th day of July in every year, and transmit to the Town Clerk a list of every man of full age who is rated in his books for the rate last made by him under 12 & 13 Vic., cap. 91, and who, as occupier of premises, or portion of premises when separately rated, of a net annual value of more than four pounds, excluding from such list every such occupier who shall not, on or before 1st July in such year, have paid all Poor Rate (if any) which shall have become payable by him in respect of such premises previously to the 1st day of January preceding.

31 & 32 Vic.  
c. 49.

In the summer of each year a list is accordingly made out in the office, checked with the Rate Book, and sent to the collectors to strike out the names of those who have not, before 31st July, paid the rates due at the end of the previous year.

These lists are forwarded to the Town Clerk, and when they are brought before the Revising Barristers, the Collector-General and his officers are bound to attend the courts and give all requisite information.

For the work in connexion with this Act the collectors get no extra pay, the sum of £100 provided by the Guardians being received by the chief clerk and a temporary assistant.

These two Acts clearly throw upon the Collector-General the responsibility of putting on the Rate Book, and consequently, if the rates required by the statute are paid, on the Voters' List, all yearly tenants; and it is also maintained by the Revising Barristers that he is bound to put on it all weekly and monthly tenants, who, by putting in sufficient time, have qualified themselves as yearly tenants, and have otherwise fulfilled the requirements of the law.

We examined the two Revising Barristers for the city, and from the evidence given by them we are of opinion that these duties have not been satisfactorily performed.

The  
Revising  
Barristers.

Though these gentlemen most fully acquitted the collectors of being actuated by any political feeling in the discharge of their duties, they informed us that since the Act of 1868, which by extending the franchise heavily increased the work, came into operation, the lists of voters have been very imperfectly made out. In fact, it was stated to us that while the Legislature intended that the office of the Collector-General should be the machinery by which the statutes relating to the franchise should be mainly carried out, they would, to a great extent, have remained a dead letter, if it had not been for the independent action of the political agents in the city. The evidence given by the Revising Barristers was to a great extent corroborated by that of Mr. O'Shaughnessy, who appeared as the representative of the Liberal Association.

It is not affirmed by the Revising Barristers, or by Mr. O'Shaughnessy, that this non-performance of the duty is owing to any want of zeal on the part of the collectors; but they attribute it, partly to the extreme difficulty which they have in numerous cases to contend with in obtaining information respecting the real occupants, partly to the amount of other work in which they are engaged, and partly to their duty in connexion with the franchise being made subservient to what is considered their more pressing business—the collection of the rates.

Causes of  
the duty  
being  
unsat-  
isfactory  
performed.

Mr.  
Ferguson  
evidence.

But while this may be true as regards the collectors, we are unable to acquit the office of negligence as regards the fact mentioned by Mr. Ferguson, that men who have substantiated their claim in one year, have again to repeat their claim in the subsequent year, on account of their names having been omitted from the Rate Book.

There appears to be a conflict in legal opinion as to the omission to place on the Rate Book the monthly and weekly tenants, who have qualified themselves.

The Collector-General, acting under high legal advice, has instructed his officers to omit from the Rate Book all weekly and monthly tenants. The Revising Barristers on the other hand, inform us that they have placed on the lists many cases of monthly and weekly tenants who have qualified themselves as to time, and that there has been no appeal from these decisions. It is very desirable that this divergence in action should be settled by the Superior Courts, in which we understand that there is a case now pending for the purpose.

We do not agree with the opinion which has been expressed that there is any clash in interests between the work of the collectors of rates, as such, and their work in connection with the franchise. The legislature imposed fresh clerical duties on the office in requiring the lists to be prepared in it in accordance with the Rate Book, which it assumed to be correctly made out, and for this duty remuneration was to be given by the Guardians; but, with the exception of the marking of these lists, whatever the collectors do in the interest of the franchise, they ought to do, or to have done, in the interest of the collection of rates; and we think that it is the shortcomings in the case of the latter that have led to the mistakes as regards the former. We hope that complaints may be prevented by relieving the collectors of some of the duties which they are now obliged to perform (but which ought to be done by the office staff), by retaining them for a longer period in the same wards, and by establishing in the office a system by which the Rate Books will be more accurately kept.

#### *Municipal Franchise.*

The Acts which regulate the Municipal Franchise in Dublin are:—

3 & 4 Vic., cap. 108;

6 & 7 Vic., cap. 98;

12 & 13 Vic., cap. 85;

12 & 13 Vic., cap. 91.

Preparation of the Burgess Roll. By these Acts the Town Clerk is required to prepare every year a list of those entitled to be on the Burgess Roll in right of occupation and the payment of rates. The term of occupation is two years, previous to the 31st of August in any year; and all Poor Rates payable within six months previous to that date must have been paid. The Town Clerk has power to summon the collectors to attend at his office, and mark on the lists the date up to which each person had last paid his rates, and the amount due and unpaid by him. Under the 86th section of the Act 12 & 13 Vic., c. 91, the Collector-General is obliged, when called upon, to furnish to the Town Clerk a list of all rate-payers.

The practice appears to be as follows: the lists are made out by the Town Clerk (who for this purpose has access to the books of the Collector-General) and when made out they are sent down to the office of the Collector-General and there marked by the collectors in accordance with the requirements of the Act.

It is stated that this plan works more easily than the mode prescribed by the Act.

As the number of Voters on the Municipal list is small compared with that on the Parliamentary list, the labour at present imposed on the collectors cannot be very severe so far as the marking of the lists is concerned, but, as in the case of the parliamentary franchise, it is stated that a great deal of trouble is caused by the examination of the claims, which duty falls entirely on the collectors. No complaints were made to us of the manner in which this duty is performed and we have no observations to offer on the subject.

#### *Jurors' Lists.*

Preparation of the Jurors' Lists. The preparation of the general list of Jurors for the City is another duty imposed by statute on the Collector-General.

This duty is now regulated by the Acts—34 and 35 Vic., cap. 65, 35, and 36 Vic., cap. 25, and 38, and 40 Vic., cap. 21.

Under these Acts the precept is receivable from the Clerk of the Peace early in July, and by the 1st of August a complete list of all the Jurors in each ward between the ages of 21 and 65, showing their names alphabetically arranged, their place of abode, their callings, and the value and situation of the property in respect of which they are qualified, must be sent to the Clerk of the Peace.

These lists have to be certified by the Collector-General and by each Collector so far as his own ward is concerned, and for any wilful neglect of duty the Collector-General is liable to a penalty of £50.

The 34 and 35 Vic., cap. 65, sec. 16, provides that the Town Council shall, out of the <sup>34 & 35</sup> Vic., c. 65. Grand Jury Costs, remunerate the Collector-General for the additional duties imposed on him by the Act, and each collector is accordingly paid £30 a year for his extra work under these Acts.

An association was established in 1875 for the protection of Jurors, and we <sup>Jurors'</sup> examined Mr. Edmundson, Honorary Secretary and Mr. Edmonds, assistant secretary, <sup>association.</sup> of the Association. From the evidence of these gentlemen we are satisfied that the lists are not made out as correctly as they might be, but though blame may be in some degree attributed to the office of the Collector-General for inaccuracies, which might be avoided if the office books were correctly kept, we are satisfied that the mistakes are mainly owing to the great difficulties which are deliberately thrown in the way of the collectors by persons anxious to avoid being placed on the lists, and to the want of any legal power to enable them to obtain the requisite information.

It is to be observed that while the prestige of the parliamentary franchise tends in some degree to fill the Voters' list without the aid of the collectors, the personal inconvenience attendant on being on the Jurors' list is so great that it leads to the adoption of every possible means to avoid being placed upon it, and to such an extent is this carried that persons occasionally disenfranchise themselves in order to escape service as jurors.

On account probably of the difficulties with which the collectors have to contend little or no blame has been attributed to them on account of the state of the lists, except as regards the professional exemptions, as to the ascertainment of which there need be but little difficulty.

We have observed that the parliamentary franchise imposes but little extra labour on the collectors; but we are unable to express the same opinion as regards the Jurors list. Inquiries in connexion with the freehold and leasehold occupation, inquiries under the several heads of exemptions, and into the callings of all upon the lists are distinct and considerable additions to the work of the office, which did not exist, as far as we know, until recently.

We think that a more careful method of keeping the books in the office will to some extent diminish the complaints under this head, but looking at the difficulties with which the collectors have to contend, we fear that even under improved management the lists will continue to be far from perfect.

In case of any amendment of the present Jury Laws, it might be desirable to give the collectors increased means of obtaining the knowledge necessary for the preparation of the lists by imposing a penalty on any person who would refuse to give them information or who would give them false or misleading information on the subject; but we do not venture in this report to make any specific suggestions as to the amendment of this branch of the law. The connexion of the Collector-General's office with the jury system, forms but a very small part of an extensive subject, which could only be adequately dealt with as a whole, and the consideration of which would have led us far beyond the limits of our inquiry.

#### *Revision of Valuation.*

We have already referred to this subject, but there is an additional point connected with it to which we wish to draw attention.

By the existing law the collectors' lists are sent in to the Clerks of Unions on the 15th of November; they are, on or before 27th November, sent in to the Valuation Office, and the revision is carried out as rapidly as possible. Twenty-eight days are then allowed by the Act for the parties interested to appeal; but as the Collector-General strikes his rate on 1st January, the interval between the completion of the revision and that date is too short to allow the twenty-eight appeal days to elapse. The result is that the Collector-General is unable to act upon the revision until the following year—i.e. the revision of 1876 would not come into operation until 1878; consequently all new buildings escape rating at least for one year. This is clearly detrimental to the collection, and the flaw in the Act requires amendment.

It was suggested by the solicitor to the Valuation Department that the Collector-General should be enabled to act on the primary valuation sent in, without waiting for the lapse of the appeal time, and that the ratepayer should be entitled to a drawback, if the result of the appeal was to modify the valuation. We think that this would be a desirable amendment of the law.

Rating pending an appeal from the valuation.

*Dublin Water Works Act, 1861.*

Under this Act the Collector-General is charged with the collection of

1. The Public Water Rate.
2. The Domestic " "
3. The Contract " "
4. The Meter " "

*Return of Arrears to the Corporation.* By the 67th Section, he is bound to furnish each year to the Corporation a return of all arrears which up to its date may remain uncollected or irrecoverable in respect of the rates which have been apportioned under the Act.

This return which is to contain full information as to the parties in arrear, is to be referred by the Corporation to a Committee; and by that Committee the instructions for the recovery of the arrears are to be sent to the Collector-General. Dr. Norwood was instructed by the Corporation to speak on their behalf, and his complaint is that, with the exception of the Meter Rate, respecting which returns for 1877 have been sent in under special arrangement, no such return as that directed by the statute, has been sent to the Corporation since 31st March, 1868. It is true that Mr. Taaffe alleged that they had been sent, but that they had not been made use of; but there is no record in the books of the Water Rate Committee of their having been sent, and neither Dr. Norwood nor any of the officers of the Committee ever saw them. The evidence is therefore clearly against the office of the Collector-General.

*Economy Committee of the Corporation.* We find, moreover, that the statement made to us is confirmed by the report of the "Economy Committee," a committee which was appointed last year by the Corporation to inquire into its financial condition. In a report of this Committee, dated 31st July last, it is stated with reference to the 67th Section of the Act,

"We have found that although the Collector-General is bound by the 67th Section of the 'Dublin Corporation Water-works Act, 1861,' to give to the Corporation annually an account of the arrears due for contract and Meter Water Rates, for several years past he has not complied with the law. We have been informed that he has been called upon repeatedly to furnish same by the Water-works Committee, but without effect, and although your Committee called upon him by resolution to do so for their information in this inquiry, he did not comply; we must therefore recommend that this duty be enforced upon him forthwith, 'by directing the Law Agent to repeat upon the most prompt means for so doing.'

Arrears in respect of these rates are at present mixed up with the other arrears which have remained uncollected by the Collector-General; and we are informed that if the returns had been sent in as directed by the Act special instructions might have been given by the Committee, which would have led either to the payment of the water rates, or the withdrawal of the water supply from the defaulters, but in the absence of those returns no steps could be taken, and the Committee of the Corporation was prevented from performing its duties as to the recovery of the rates.

No explanation was given us of the cause of this neglect.

*Separate accounts of water rates.* Under the present law the Corporation has to keep accounts against each individual in respect of the meter and contract rates, though the collection rests with the Collector-General. This must lead to some extent to duplicate accounts being kept as regards these rates in the two departments, and if the accounts will in future be audited by the same officer this practice should as far as possible be discontinued.

*Superannuation.*

*Pension of the late warrant officer.* In the course of the evidence, it was elicited that some dissatisfaction prevailed at the decision arrived at by the then Chief Secretary in reference to the pension recently awarded to Mr. Rock, the late warrant officer.

This officer had previously served in the Police Force 21 years, and was in receipt of a pension from public funds of £121 for that service. He then served 14 years in the Collector-General's office as warrant officer, during which time his emoluments in that capacity averaged £120 a year.

On his retirement it was urged by the officer that he should be allowed as pension two-thirds of his emoluments on the ground that in all other cases the Government had allowed the full two-thirds, which is the outside limit permitted by the Act.

After some correspondence, the Government awarded him a pension of £76 a year, for his 14 years' service, which sum is now a charge upon the rates, and of which Mr. Rock is in receipt in addition to his police pension of £121. We consider that the claim of this officer that the full two-thirds of salary should be granted as pension, irrespective of the actual length of service, is contrary to the intention of the Act, and in fairness to the ratepayers is untenable.

As regards the clerical staff, we consider that full justice will be done if pensions are granted in accordance with the principle laid down in the second section of "The Superannuation Act, 1859;" but as regards the Collector-General and the collectors, we think that in consequence of the age at which they may be appointed, and the corresponding experience which they will bring to bear upon their duties, a number of years not exceeding seven should be added to their actual service in calculating their pension on the principle of the 4th section of the Act of 1859.

We do not, however, think that this provision, as to added years, should apply to an officer who is in receipt of a pension from some other branch of the public service.

Seals of  
superannuation.

### *Expenditure of Office.*

The Act contains a provision that the expenses of the management of the office of the Collector-General, including salaries, poundage, rent of office, taxes, and all other incidental expenses attending the same, shall not exceed two pounds ten shillings per cent. upon the total moneys collected. A legal opinion was obtained shortly after the office was established to the effect that this provision does not extend to the salary of the Collector-General himself or to law costs incurred in connexion with the rates; and it has been since held that it does not apply to pensions granted to retired officers under 32 & 33 Vict., c. 79.

The present Collector-General, Mr. Moylan, in the course of his evidence called attention, in proof of his economical management, to the fact that he has been able in each year since his appointment to keep the office expenses considerably below this sum of 2½ per cent., and to transfer the surplus, amounting often to over £1,000 in the year, to the credit of the several rates, a thing that had never occurred in the time of his predecessor. Mr. Moylan considered this a matter of some importance; and, although he could not describe the exact nature of the economy, he evidently felt that the fact reflected credit on his management. A little investigation, however, showed that it could be accounted for in a very simple way. Mr. Staunton, the former Collector-General, was in the habit of applying the 2½ per cent., as far as it would go, to the payment of the expenses of management including his own salary, law costs and pensions; and if any further sum was required it was taken from the general fund; but Mr. Moylan in framing his accounts took from the general fund the entire amount of his salary, law costs, and pensions; and there was thus left an apparent surplus of the 2½ per cent.

The practical result, however, was precisely the same; and in fact the cost of collection has increased rather than diminished in later times, as will be seen from the following table which shows the operation of Mr. Moylan's system for each of the seven years during which it has been at work:—

Mode of  
keeping the  
account of  
office  
expenses.

Year	Total Expenditure of Office under all Heads.	Amount of Poundage deducted	Amount of Poundage paid over and owing to the Bodies
1870,	£ 6,112	£ 3,509	—
1871,	6,350	3,850	967
1872,	6,467	4,458	928
1873,	7,306	6,504	1,207
1874,	7,071	6,876	988
1875,	7,915	6,584	1,096
1876,	7,176	6,395	1,284
1877,	7,022	6,537	1,283
Total, .	56,269	31,034	7,157

It thus turns out that while the product of the poundage has been deficient by £5,235 to meet the expenditure of the office, £7,157 has been diverted from its proper purpose and paid back to the several bodies, while the deficiency of £5,235 has been a charge on the General Fund.

This practice is an absurdity, and has led to misleading figures being inserted in the annual account. The poundage should be exhausted before any charge is made on the General Fund.

*Allocation of Consolidated Rates.**Weekly allocation.*

In order that the public bodies interested in the amounts received by the Collector-General from time to time, in respect of the consolidated rates, may have their due proportions paid over to them in accordance with the terms of the 26th Section of the Act, it is necessary to analyse the sums received, not only as regards the description of rates, but as regards the particular year of assessment. This duty, under a Privy Council order, is performed weekly, and it entails upon the office staff so large an amount of clerical work (two-thirds of a clerk's time), that it occurred to us to make some suggestions as to the possibility of its being performed monthly, quarterly, or even annually instead of weekly; and of paying, in the meantime, sums upon account to the Public Bodies. But we are told by the chief clerk to the Collector-General that, although the Public Bodies may make no objection to any arrangement or system that would keep them supplied with funds, it is more satisfactory to perform this duty weekly, as mistakes can be more easily corrected. Possibly, during the re-organization of the office, this matter can be more fully considered, with a view to a reduction, if possible, of the labour and cost of the weekly performance of this duty.

*Official Leave.**Sick leave.*

As the Privy Council has lately laid down rules respecting the leave to which the members of the staff are entitled, we should not have thought it necessary to refer to the subject unless we had considered that the evidence respecting it bore upon the unfortunate administration of the office by Mr. Moylan. It appears that three weeks leave had been usually allowed by Mr. Stanton, but that, on Mr. Moylan's appointment, the ordinary leave was abolished, and sick leave was granted in a very unsatisfactory way. In one instance brought to our notice the certificates of medical men of the eminence of Dr. Hamilton, the Medical Officer of the Department, and of Dr. Sulby, were refused; and the gentleman holding them was actually fined £4 for shamming, and this, it would seem, without any inquiry into the merits of the case. The absurdity of the practice was fully exemplified by the fact that two months' leave was afterwards of necessity taken without the acceptance of any certificate.

Such conduct as this in the Head of a Department we consider to be needlessly harsh, and productive of nothing but mischievous discontent among his subordinates.

*43, Fleet-street.*

The house No. 43, Fleet-street, Dublin, in which the Collector-General and his staff are at present located, has been frequently referred to in the course of the examination, as being dark and inconvenient, and illsuited for the transaction of the business of the office; so much so indeed that at times, the public have been put to great inconvenience. Moreover, the premises have been pronounced to be unhealthy for the official staff, and frequent absences on sick leave have been attributed to bad ventilation, and to the occasional necessity of burning gas, not only in winter time, but on all dark days.

As power is given to the Collector-General, with the consent of the Lord Lieutenant, to take or contract for the necessary offices for his department, and as there appears to be nothing binding him to the present premises, this matter could be remedied by the notion of the Collector-General.

*Half-Yearly Accounts.**12 & 13 Vic., c. 91, s. 56.*

Our attention was called to the provisions of the 56th section of 12 & 13 Vic., c. 91, which enacts that the Collector-General shall make out half-yearly, at such time as shall be fixed by the Lord Lieutenant, for the several Public Bodies interested in the rates, a correct account of the entire sum notified for collection, the amount received by him during the past year, and the amount paid by him to such Public Bodies, together with certain particulars of the uncollected rates, and of the office expenses. We found on investigation that the Lord Lieutenant had never fixed the time for making out the half-yearly accounts mentioned in this provision, and that consequently they had never been prepared.

*Annual Report.*

The Collector-General and his predecessor, however, were in the habit, at the end of each year, of publishing a Report containing a statement of the several matters specified in the section to which we have referred. The information contained in these Reports, although following the requirements of the Statute, was very meagre, and afforded no adequate means of testing the efficiency of the collection; and we do not think that much benefit would have been derived from the publication of half-yearly accounts in the same form.

We are, however, of opinion that it is of the greatest importance that perfect and <sup>of accounts.</sup> more complete accounts than those mentioned in the 56th section should be regularly prepared, and that full publicity should be given to them. These accounts should contain the names and residences of all persons who make default in the payment of rates; and copies of them should be not only furnished to the several Public Bodies, but also posted in the office of the Collector-General, for the inspection of ratepayers. The Guardians of the North Dublin Union often, in past years, unsuccessfully pressed Mr. Moylan to furnish them with a list of this kind; and it was their opinion, as well as that of several of the witnesses examined before us, that the publication of such lists would tend in a most material degree to diminish the arrears and make the payment of rates more punctual and regular.

We have no doubt that publicity given in this way to the names of defaulters would have a wholesome influence in the case of ratepayers, of whom we regret to say there appeared many instances on the arrear sheets, who are apparently well able to pay, but who habitually allow their rates to fall into arrear. We have endeavoured in our recommendations to provide for the preparation and publication of this kind of information.

#### RECOMMENDATIONS.

Many subjects to which we have not specially referred were touched on in the course of our inquiry; but we think that we have, in the preceding part of this Report, noticed the most important matters brought before us; and we shall now, in conclusion, state the recommendations which we venture to submit for consideration.

For the sake of convenience we classify these recommendations under three heads:—

1. Suggestions which can only be carried out by amending the present law as to the collection of rates in Dublin.
2. Suggestions which may be carried out by means of rules and regulations, made by the Lord Lieutenant in Council, under the powers conferred either by the Act 13 and 13 Vic., c. 91, or by one of the amendments which we propose should be made in that statute.
3. Suggestions which may be acted on by the Lord Lieutenant in the exercise of his powers in connection with the department, or by future Collectors General in the administration of the affairs of the office.

#### Amendments in the Law.

1. For the reasons mentioned in a preceding part of this Report, we think that the Collector-General and his collectors should be invested with the same powers of distress which are conferred on collectors of Poor Rates by the general poor law code. The amending statute should make it clear that this power includes the right to distrain the goods of any person, whether belonging to the ratepayer or not, found on the rated premises; and that a distress may be made for any rates that have accrued due within two years next preceding its date. We think that, in addition to these powers of distress, there should be a general provision similar to that of the 71st section of 1 and 2 Vic., c. 56, making a subsequent occupier of rated premises liable for all rates not paid by the previous occupier, subject however to the qualification that no proceedings for the recovery of an arrear of rate shall be commenced against a person not primarily liable to pay the same, unless within the period of two years next after the making and publishing of such rate; and subject also to the subsequent occupier being entitled to deduct any arrear of rate so paid by him from the rent payable to his landlord.

2. With the view of preventing the loss which in some cases arises from the immediate lessors of rated premises being paupers, we suggest that where, under the provisions of the 63rd section of the Act, the immediate lessor is rated instead of the occupier, and such immediate lessor makes default in payment of the rates, the Collector-General should be authorized to take proceedings against any more remote lessor in the manner provided by the 70th section; and that the Justice should be authorized to issue his warrant to levy from such more remote lessor the sum due on its being shown to his satisfaction that it is impossible, with reasonable diligence, to recover the rates from the person primarily liable. Provision should, at the same time be made that, if a lessor more remote than the immediate lessor as defined by the Act of 1849 be thus obliged to pay the rates, he will be entitled to recover the amount so paid from his tenant as if the same were part of, and in addition to, the rent payable by the latter, and that such tenant will have a similar remedy over against his tenant, until the liability is finally fixed on the immediate lessor.

Classification of recommendations.

Enlarged powers of distress and other powers similar to those conferred by the poor law code.

Poor middle-men.

Abolition of notice demanding rates.

3. We recommend that so much of the Act as makes the service of a notice demanding the rates, a condition precedent to their validity or to their being deemed due, be repealed; and that it be provided that immediately upon the signature of the books by the Collector-General in the manner prescribed by the 49th section, and the publication of the advertisements directed by the 52nd section, the rates shall be good, valid, and effectual, and deemed due for all purposes whatsoever.

Incorporation of office of Collector-General.

4. With the view of removing difficulties which in the present state of the law would arise in continuing legal proceedings in the event of the death or the retirement of the Collector-General, we think that the office of Collector-General should be incorporated.

Assessment pending an appeal.

5. Provision should be made that the pendency of an appeal against any valuation or assessment shall not prevent the Collector-General from assessing and recovering rates; but that in every case in which a valuation shall be reduced or an assessment quashed, the Collector-General shall be bound to return the part or the whole (as the case may be) of the taxes which shall have been paid pending the appeal.

Estimates to be furnished earlier.

We were informed that, in a single instance, several thousand pounds were lost to the city for want of such a provision as we have here suggested.

Orders in Council.

6. We are of opinion that the estimates of expenditure should be furnished to the Collector-General earlier than the 10th of December in each year, the day fixed in the Act of 1849. We were informed that there would be no practical difficulty in having these estimates sent in on or before the 30th of November, and we suggest that this date be substituted for the 10th of December, so as to give the Collector-General a full month to prepare the assessment books and collectors' books.

Accounts by double entry—Allocation.

7. The present law gives the Lord Lieutenant in Council power to make rules and regulations for the government of the Collector-General, his clerks, collectors, and officers; and also to prescribe the manner in which the accounts shall be kept, prepared and exhibited for audit. There are, moreover, some substantive provisions in the Act as to the duties of officers, their mode of payment, and the keeping of accounts, which are not very satisfactory nor well adapted to existing circumstances. We think that such provisions as we have referred to should be repealed, and a more extended power given to the Lord Lieutenant in Council to make rules and orders for the management of the office. Thus we think that it would be desirable to repeal the 15th, 26th, and 56th sections, all of which treat of accounts of different kinds. So, too, we think that the 55th section, which prescribes the mode in which collectors shall be discharged or excused from the collection of rates ought to be repealed; and having regard to the very unsatisfactory way in which the expenses of management have hitherto been dealt with, we think that the provision of the 27th section, prescribing that a certain class of expenses shall not exceed 2½ per cent. is calculated to cause confusion and uncertainty. We therefore recommend the repeal of the sections referred to; and that power be given to the Lord Lieutenant in Council to make rules and orders for the general government of the office, for the keeping, rendering, and publication of all necessary accounts, for prescribing the period and manner of audit, for directing the modes in which rates should be remitted, and the collectors discharged from the obligation to levy them, and for fixing the maximum limit of office expenses, including the salaries of the Collector-General and other officers, poundage, rent, taxes, law costs, and all other incidental charges.

The foregoing recommendations include all the amendments of the present Act which we think necessary. We might indeed, suggest other provisions which would possibly have the effect of making the collection more perfect, but which, at the same time, would probably prove oppressive to honest ratepayers, introduce confusion into existing contracts, or interfere with established rights. We think that no reasonable objection can be made to the changes in the law which we have indicated, and we believe that the experience of other localities shows that with such changes, a well organized office will be able to make a substantially good collection.

This brings us to our second class of recommendations.

#### *Privy Council Rules and Regulations.*

It will be observed that in offering the following suggestions, we have assumed, as regards some of them, that the Legislature will confer on the Lord Lieutenant in Council the extended power to make rules and orders, which we have already recommended.

1. It should be provided that the accounts of the office be kept on the double entry system, as is now generally done in all public departments.

2. We think that, for the present, the allocation of the rates to the several Public Bodies should be made once a week, as heretofore; but if the Collector-General or

auditor shall hereafter be able to suggest any way in which the allegation can be made at greater intervals and with more economy of office work, consistently with a proper and regular supply of funds to the Boards, this regulation can be altered accordingly.

3. Pursuant to the power which we have suggested should be given to the Privy Council to fix the maximum limit of office expenses, we think that it should, in the first instance, be provided that the office expenses of all kinds, including law costs and the salary of the Collector-General, but exclusive of pensions, shall not exceed 2½ per cent. on the sum collected, unless the excess above that amount shall be approved by a special order in Council. It should, however, be understood that for the next two or three years, pending the reorganization of the department, a special order will be made, in case the auditor certifies that such excess is necessary to ensure the proper working of the office. At the end of that time the amount of annual expenditure necessary for the efficient discharge of the duties imposed on the Collector-General and his staff will be ascertained, and the maximum can then be definitely fixed.

4. We think that an Order in Council should be made providing that no collector shall be discharged from levying or be excused for not collecting any rates assessed in the district allotted to him upon any grounds whatever, until an officer to be appointed by the Lord Lieutenant and to be called the Inspector of Premises, shall investigate the facts of the case, and give a certificate to the effect that in his opinion the rates in question should be discharged from the collection and stating the grounds of such opinion. These certificates should be laid before the auditor for the purpose of vouching all rates that are returned as uncollectible; and, without such a certificate, no sum should be struck out of the collection. The Auditor should be instructed to report to the Lord Lieutenant as soon as the audit of the accounts of each year is completed, his opinion of the manner in which the Inspector of Premises has performed his duty. As supplemental to this Order in Council, the Lord Lieutenant should appoint a fit person to be Inspector of Premises in pursuance of the power conferred on him by the 12th section of 12 & 13 Vic., chap. 91; and it is most important that this officer should be a gentleman of energy and intelligence, wholly independent of the Collector-General and not connected in any way with the office staff.

5. With the view of having the accounts properly audited and full information as to the state of the collection given to the public, we propose that an Order in Council should direct that the Collector-General shall prepare and furnish monthly to the Auditor a Cash Account of rates, showing the balance in his hands at the commencement and close of the month and the amount of rates (properly classified) which shall have been received by him during the month, together with the sums which shall have been allocated and paid over to the several public bodies within the month. He should also prepare and furnish monthly to the auditor a separate Cash Account of office receipts and expenses, showing the balance in his hands at the commencement and close of each month, the sums that he received by deduction from the money allocated and paid over to the public bodies or from any other source during the month, together with the payments (properly classified) which he has made during the month in respect of salaries (including his own salary), collectors' poundage, legal charges, office expenses, and superannuation allowances.

It should be further provided that at the expiration of each year the Collector-General shall prepare and furnish to the auditor similar accounts for the whole year, and that the Account of Rates shall be accompanied by a tabulated statement showing the state of the collection of rates in each city ward, namely, the arrears of rates due by rate-payers at the commencement of the year, the sum assessed for the year, the amount of rates received within the year, the sums discharged from collection through vacant houses, bankruptcies, or any other cause, together with the arrears due by rate-payers at the close of the year—being in fact an abstract of the Ward Ledgers. These Annual Accounts when audited should be published, with the Auditor's report thereon appended, and copies should be furnished to the Lord Lieutenant and to the public bodies for their information.

6. We understand that, by the provisions of 40 & 41 Vic., chap. 57, and by the recent release of the Receiver Master, the duty of auditing the accounts of this office will for the future be performed by the Local Government Board. Regulations as to the mode of audit should be made by the Privy Council; and we suggest that such regulations should direct that the office books shall be audited monthly; that the auditor shall have access to and be furnished with all vouchers, documents and papers relating in any way to the rates and their collection; that he shall have full power to examine into upon oath and report upon all matters relating to rates collected and uncollected, and for that purpose to call before him collectors and members of the office staff, and any other person who may think can give him information connected with the audit; and that he shall report any case of remissness that comes to his notice in the performance of duty on the part of any official should he think it expedient to do so.

Inspection  
of premises.

Accounts.

Audit of  
accounts.

Publication  
of areas.

7. It should be provided that on or before the 1st of December in each year a list of the names and addresses of all ratepayers, who on the 1st of November in the same year are indebted to the Collector-General in respect of rates, together with the amount due in each case, shall be prepared by the Collector-General; and that copies of such list shall be furnished to each of the public bodies interested in the rates; and posted in the office for the inspection of the public. We attach great importance to this recommendation.

Notices to  
ratepayers.

8. As we have recommended the abolition of the demand of rates required by the statute, we think that, for the convenience of ratepayers who transmit their rates by letter, an Order in Council should be made directing the Collector-General to send by post, to each ratepayer before the end of the month of January in each year, a notice of the amount for which he is assessed for such year. This notice may be in the form of the demand of rates at present used; but it can be sent through the post-office, and will not be a condition precedent to the rate being deemed due.

## Office leave.

9. We would suggest that it be provided by Order in Council that one month's vacation shall be allowed to each clerk, and three weeks to each Collector, in every year; that sick leave in excess of two days shall only be granted by the Collector-General on a medical certificate; and that such sick leave shall not be continued beyond three weeks without a certificate from a special medical officer to be nominated for the department. In the case of the prolonged illness of a collector, the collection of his ward should be provided for at the cost of the department; but at the end of six months he must either return to duty or the case be reported to the Lord Lieutenant to be dealt with under the same rules as generally prevail in the public service.

Payment of  
salaries.

10. We think that the salaries of the official staff, including the poundage of the collectors, should be paid monthly; and that the Income Tax thereon should be assessed and collected in the office in the same manner as in Government departments, and should be paid, from time to time, by the Collector-General to the Inland Revenue.

Solicitor of  
the department.

11. It would be desirable to provide that the Solicitor of the department should be paid by a fixed salary, to be settled on the terms that he shall be also entitled to all costs recovered by him in adverse litigation. The Solicitor should not be restrained from private practice; and he should not be entitled to a pension.

Comparison of  
Assessment Books  
with Valuation Books.

12. A regulation should be made prescribing that the Collector-General shall cause the Assessment Books to be annually compared with the books in the Valuation Office for the purpose of checking the valuation.

13. We think that the rule giving the Collector-General power to fine his clerks to the extent of £2 should be rescinded. We consider that the power of suspension, in grave cases, is amply sufficient in a well regulated office for the maintenance of discipline; and that the personal influence of the Collector-General ought to be sufficient to control any tendency to petty irregularities.

*Suggestions as to the future Administration of the Department.*

We shall now offer a few suggestions as to the future administration of the department, which may be found useful hereafter.

Appoint-  
ment of  
clerks and  
collectors.

1. We recommend that all clerks and collectors, before they are appointed, shall be examined and certified by the Civil Service Commissioners; and that after such examination the clerks shall be subject to a probation of six months, and the collectors to a probation of twelve months. The certificate of fitness required by the 12th section of the Act of 1849, should be obtained after the period of probation, and before the appointment is confirmed. In order to prevent any undue charge for pensions falling on the rates, we suggest that the limits of age for clerks on their first appointment should be from 17 to 25 years of age, both inclusive; and for collectors from 25 to 35 years, both inclusive.

## Pensions.

2. We think that in granting pensions the principles on which "the Superannuation Act, 1859" is administered should be strictly followed.

Instalments of  
rates.

3. We would suggest that the Collector-General, instead of making the rates payable by four instalments, as has been the custom heretofore, should declare that they be payable by two instalments—one due on the 1st of January, and the other on the 1st of July in each year.

Rates re-  
covered by  
warrant.

4. Any money recovered by the warrant officer should be handed by him, with the warrant duly marked, to the collector of the ward in which the premises, in respect of which the warrant was obtained, are situated. The collector should then be responsible for the money and the production of the warrant. The warrant officer ought to keep a Transfer Book, in which the names of the ratepayers, the description of the premises, and the amounts recovered should be entered; and the collector, on receiving the money, should initial the item in this book.

5. The use of official forms of receipt should be strictly enforced, and separate receipts ought to be given in respect of each separate rating. Each receipt should have a number, and their issue to collectors should be registered in the office. We leave for further consideration whether the present system of issuing forms of receipt for specific sums should be adhered to.

6. A proper system of registration of correspondence and documents received in the office should be established.

7. The present form of Ward Ledger ought to be thoroughly revised, in order that all information relating to the rates and their collection may be forthcoming; and any changes in these ledgers of the names of ratepayers or of other particulars should be made by the clerical staff, and not by the collectors.

8. Proper books of records of remissions of rates for vacant premises, bankruptcies, &c., should be kept, and the calculation of the amounts to be remitted should be made by the clerical staff, as was formerly the case, and not by the collectors.

9. The collectors' books, showing the arrears due by each ratepayer, should be prepared in the office, and delivered to the collectors not later than the 15th of January in each year.

10. All statements of arrears should be furnished from the Ward Ledgers, and not from the collectors' books.

11. Legal proceedings for the recovery of rates unpaid on the 30th of September in each year should be taken in all cases immediately after that date, so that the rates may be recovered within the year of their assessment.

12. We would suggest that as soon as the office has been re-organized and its efficiency tested by an improvement in the collection of the rates, the Collector-General should communicate with the Government with a view to an increased scale of remuneration being sanctioned for the clerks and collectors. We think that as regards the collectors, such increased remuneration would best be given by awarding to them, in cases of long service and merit, a fixed annual sum in addition to poundage, such additional payment being subject to the sanction of the Lord Lieutenant. This, however, is a matter on which the opinion of the Collector-General of the re-organized department would be of much value; and we do not desire to anticipate the conclusion which may be ultimately arrived at as to the best mode of improving the salaries of the officers.

13. We think that until the office has been re-organized, no permanent addition should be made to its staff, as under proper management, and with a judicious arrangement of the business, no increase in the number of clerks may be necessary.

14. As the present office seems confined in space and unhealthy, we recommend that an early opportunity be taken of acquiring more suitable premises.

15. With a view to the proper re-organization of the Department, we recommend that the present Collector-General be called on to tender his resignation. Having regard to the age of Mr. Moylan, the improbability that he can now engage in any other occupation, and the desire which he has always shown to do his best, we trust that the question of granting him a pension will be favourably considered; and if (as we fear is the case) he is not entitled to superannuation under the provisions of 32 and 33 Vict., c. 79, we recommend that in the amending Act which we have suggested, power be given to the Lord Lieutenant to grant him a pension of moderate amount.

16. In an earlier part of this Report, we have been obliged to speak with disapproval of Mr. Taaffe's past administration of the office of chief clerk; but we added—"we have reason to think that he may yet become a more valuable officer under a firmer superior, provided that he is given to understand that he will be on his trial for some time to come." We therefore recommend that he be continued as chief clerk, but that the Collector-General be instructed to specially report to the Lord Lieutenant, at the end of the present and each of the two following years, as to the manner in which he has discharged his duties during the preceding year with a view to such action being taken on any of the reports as the circumstances may require.

17. We also recommend that a similar course be taken in reference to Mr. Bannon and Mr. Gildea, the two collectors to whom we have been compelled to refer in unfavourable terms.

#### Conclusion.

We have to add, at the close of this report, that although we think that the changes in the law and the new Orders in Council, which we have recommended, may materially assist the collection in the hands of a properly administered department, we cannot hope that they will be of any avail, unless a thorough reform be introduced in the organization

Receipts.

Correspondence.

Ward Ledgers.

Remission of Rates.

Collectors' Books.

Arrears.

Legal Proceedings.

Increased scale of remuneration of officers.

No increase in the staff at present.

Office premises.

Mr. Moylan.

Mr. Taaffe.

Mr. Bannon and Mr. Gildea.

of the office. This can only be done under the control and supervision of a competent head; and, as by reason of the want of system and bad management which have hitherto existed, the new Collector-General will have a most difficult task before him, it will be essential to secure for the post a gentleman possessing exceptional intelligence, firmness of character, and not only administrative capacity, but also, if possible, practical experience in the control of official accounts and financial matters.

We have the honour to be,

Your Grace's obedient servants.

HUGH HOLMES,  
MAURICE BROOKS,  
H. MURRAY,  
A. J. PHIPPS.

Dublin, 17th May, 1878.

THOMAS BROWNING, "  
*Secretary.*

# CITY OF DUBLIN COLLECTION OF RATES INQUIRY COMMISSION.

## MINUTES OF EVIDENCE.

FIRST DAY.—THURSDAY, JANUARY 3, 1878.

JAN. 3, 1878.

Before HUGH HOLMES, Esq., Q.C.; MAURICE BROOKS, Esq., M.P.; HERBERT H. MURRAY, Esq.; and ALFRED J. PHILIPS, Esq. THOMAS BROWNING, Esq., Secretary, was in attendance.

MR. DENIS MOYLAN, the Collector-General, was examined.

Mr. Denis Moylan.

L. CHAIRMAN.—Mr. Denis Moylan, I think, do you know me?—Yes

2 You are now the Collector-General of rates in the city?—I am.

3 How long have you held that office?—Since March, 1870.

4 Before that time had you any connexion with the office of Collector-General of Rates in any other capacity?—No, unless as a ratepayer.

5 Or had you any connexion with the collection of the rates prior to the passing of the Act 12 & 13 Vic cap 21?—No.

6 I believe the statute under which your office is established is this, 13 & 15 Vic cap. 31?—Yes.

7 And are the only powers which you possess for levying rates the powers that are contained in that statute?—The only powers I possess are under that statute, and the Privy Council have made rules for the regulation of the office.

8 But that is under a section in this statute?—Yes.

9 And I believe such rules have been made from time to time?—They have been amended; they have been amended recently.

10 There were originally rules made, and those rules have been amended recently?—Yes.

11 Be kind enough to tell us what staff you have in your office?—There are ten collectors, and a rural collector, and a warrant officer that receives the warrants.

12 Don't mind their duties for the present; but just tell us the number of the staff. You told us there are ten collectors, a rural collector, and a warrant officer. What other offices have you?—There is Mr. Taaffe.

13 You need not mention their names at present, but tell us their classification as clerks or collectors, or whatever else they may be?—There are three senior clerks, and there are junior clerks.

14 How many junior clerks have you?—Three, I think. Is not it three, Taaffe?

Mr. Taaffe.—Yes, sir.

15 CHAIRMAN.—Is the chief clerk included in the three senior officers?—The Collector-General.—He is included in the three clerks.

16 Do I understand then, that the entire staff at your disposal consists of yourself, three senior clerks, three junior clerks, one warrant officer, and eleven collectors?—Yes.

17 Now, your own salary fixed by the statute is, I believe, £2800 a year?—Yes.

18 Be kind enough to tell us what the salaries of the three senior clerks are?—Well, sir, to do their business—the ordinary business of the office, to write,

19 Their salaries I am speaking of. Be kind enough to tell us what the salaries are. I believe the clerks are paid by annual salary—are they not?—They are.

20 Tell me what the salaries of the senior clerks are?—Mr. Taaffe has £1200 a year.

21 Have you any book by referring to which you

can tell correctly what the salaries of those gentlemen are?—My manuscript.

22 Would that enable you to tell us with accuracy?—Yes. The junior clerks commence at £90 a year, and they have an increment of £10 a year until it goes up to £140.

23 And that refers to the three junior clerks in the office, commencing at £90, and going up to £140?—Yes.

24 What do the three senior clerks commence with, and what is their annual increment?—They are all at their maximum now.

25 What is that maximum?—£100, and then there are two clerks allowed £10 for loss that may have been sustained in the cash office (Messrs. Ferry and Lombard).

26 £100 you say is the maximum?—Yes.

27 And do I understand you to say that the clerks in the cash office get £10 each to cover any loss there?—The two clerks. Before I was appointed that was given them.

28 And is that what they get at the present time?—Yes.

29 Tell us, please, in a general way, what your duties as Collector-General are?—A general superintendence of the office, seeing that all the cash that comes in each day is lodged and receipts given for it. I get a return with the bank account from the cash office, showing the amount received, and that it has been lodged. The collectors are bound to lodge cash daily, and they are bound to appear before me. I examine them and urge them to carry on the collection with as much vigour as possible.

30 I would like to hear that a little more in detail. In the first place, I presume you attend the office every day?—Every day; I am there as early as my duty directs.

31 What are your hours?—Ten o'clock.

32 What then is the hour at which you leave it?—Four in the forenoon the office closes at. I generally remain till the hour of closing.

33 Is there much correspondence connected with the office?—Well, there is some, but not a great deal.

34 And who is it superintends the correspondence department—who opens the letters?—I hand them to Mr. Taaffe, and tell him to answer them and give a note of how they should be answered.

35 Do I understand you to say that as far as regards the correspondence of the office you superintend it, and manage each letter?—Yes.

36 You say you see the collectors every day. Is there a special hour appointed for the collectors to come to you?—Yes.

37 And do they make a report to you in writing when they come?—No.

38 Do the collectors at any time during the course of the year make a report to you in writing?—No; they make a return of moneys collected, rates, and taxes that can be collected.

See 3, 1873.  
Mr. Davis  
Stephens.

38. Do I understand, then, that the only report which the collectors make to you in writing, is a return, as you say, of moneysafe rates, and a return of the rates that can be collected?—That is the only return.

39. How often are they obliged to make a return of that kind?—They only make a return once a year.

40. At what season of the year is it that they do that?—Generally the latter part of the year.

41. Is there no definite time fixed by the rules of the office within which the collectors will make a return to you of the uncollectible rates, and the rates which they can be collected?—At the end of the year.

42. Is there any day or month fixed for it?—December is the time.

43. Now do I understand you to say that the collectors never make any report or return to you of any kind in writing at any season of the year, except once in the month of December?—No; but they communicate verbally with me every day.

44. Then you know nothing of how they are collecting during the first eleven months of the year, except by verbal communications?—The money they bring in the bank, and for which they must every day produce a receipt.

45. Have you no written document to which you can refer sent in by the collectors from time to time of the insolvency of parties, the vacancy of premises, or other matters connected with premises that would affect the levying of the rates on them?—Generally papers come in with regard to swooped premises which are very numerous in Dublin. They sometimes come to me and sometimes to the collectors. I always hand them to the collectors to report upon them.

46. Upon this branch of the case am I to understand that there is no formal return made by the collectors except once in the year, and although you see them day by day your communication is only orally with them?—Yes.

47. Speaking of the clerks in your office, is there a clerk whose duty it is to receive payments from the public?—Yes; Mr. Lambert, and commonly when there is a pressure of business there is another.

48. But Mr. Lambert is always engaged in that duty—taking the money from the public as they pay it into the office?—That is his duty.

49. Does he attend to any other duty but that?—Not that I can aware of.

50. Could you give me any idea of the amount paid by the public directly into the office to Mr. Lambert in the course of the year?—I could tell from the minute-book and the daily receipts.

51. We would like to have—if you can get it from any source for us—the amount paid into the office in 1877, from the 1st January to the 1st December?—It is all in my minute-book.

52. Have you any book in which that amount is cast—where it could be seen at a glance?—They have it in the outer office.

53. Is there any book in the office at the present time in which without taking items here and there out of the minute-book you could see a cast up amount of the money paid into the office in 1877?—I have not. Have you one, Taaffe?

54. And there is no such account kept?—No.

55. And, therefore, the only way you could make out for me is by going through every day of the 363 in your minute-book and taking out from that the amounts?—That won't occupy long.

56. We will require that return from you. When the money is paid in to Mr. Lambert that way, I suppose he keeps an end account and enters it in it?—He lodges each day the amount of money in his hands and produces the bank receipt to me each morning.

57. What other voucher does he show?—The rates are checked. He must account for every receipt at the end of the week.

58. The receipts, I believe, are upon a printed form?—Yes.

59. And are these issued to Mr. Lambert by you

yourself?—Not by me, but by Mr. Taaffe or one of the first clerks.

60. And by then accounts for the money he receives by producing the block of such receipt?—Yes. He must retain the receipt or account for them.

61. Does he keep a cash book as well as that?—I don't think he does. He keeps only a memorandum book. He has never any cash beyond the day he sends it in. He is obliged to lodge in the morning all the cash he receives the day before.

62. Are we to understand that the clerk who receives money from the public keeps no account in the office of any kind of the money he receives from day to day?—I cannot tell you.

63. Have you ever ascertained that?—I have not.

64. Do you not think in a public office where the public are paying money from day to day that it would be a desirable thing for the clerk to whom it is paid to make an entry of the amount?—He sends in a receipt every day of the amount he receives.

65. In what form is the return—is it merely a sheet?—A sheet.

66. And except that sheet there is no record whatsoever of the amount received?—In my minute-book there is.

67. You enter it in your minute-book from the sheet he sends up?—And it is tested by the outer office that it is correct.

68. What are the duties of the five other clerks?—They have a great deal of writing to do.

69. I suppose it is by those that the rate-books are made up each year?—Yes.

70. In addition to making up the rate-books, what other duties do the five clerks in the office who are not receiving the money perform?—There is a vast amount of writing.

71. Give us an idea of the nature of the writing.—Registering all the transactions of the day.

72. Is there any officer who is the book-keeper or principal book-keeper?—Mr. Taaffe is supposed to be superintendent over all it.

73. What are the books that are actually kept in the office?—A number of them.

74. Describe the books kept in the office for the purpose of recording the payments you receive, and to enable you to make out your accounts for sending?—How many books, Taaffe?

75. I would rather that you should give me an idea of them yourself, because, I presume, that having the superintendence of the office, you can tell us the character of the books,—for instance, is there a journal, a day-book, or a ledger?—There is a book corresponding to a ledger, but there is no day-book or journal.

76. Do I understand that the only book that is kept in the Collector-General of Rates' office is a book which you describe as corresponding to a ledger?—Yes. There are several books.

77. What other books are there in addition to that book?—All the payments, all the receipts that come in are put in what is called the long book, and are registered in a book kept by Mr. Taaffe.

78. Do you make payments received through the office directly, as well as received by the collectors, from day to day?—Yes.

79. Is that book in which these entries are made a distinct book from what you call the ledger?—That is done in the ledger.

80. Is that the only book kept showing all the payments coming into the office day by day?—When you spoke a few minutes ago of a book that corresponds to a ledger, did you then refer to the book now described, in which Mr. Taaffe enters payments day by day?—Yes.

81. I suppose at a later period we will have an opportunity of seeing these books?—Yes, I believe they are all here.

82. When you came to this office in the year 1869, did you find the staff of the office in what you considered a satisfactory state?—I did not. There was a great want of harmony amongst the officers.

Jan. 1, 1872.

Mr. D. D. Moylan.

94. Now, I find in the report which you published in the year 1870, or rather which represented the proceedings of 1870, but published in 1871, this—“On my presentation to the office of collector-general of rates, I found the department committed to my charge generally, in a very satisfactory condition.” You tell me now it was not in a satisfactory state!—There was a good deal of dissatisfaction. There were two gentlemen appointed at a higher salary than the others, and they were very much dissatisfied, and they sent a memorial to the Government complaining.

95. When I speak of unsatisfactory state, I mean efficient state. When you came to the office did you consider the department was an efficient department for the work it had to do?—I always considered the staff too limited.

96. Do I understand that you considered, in 1870, the staff too small for the duties they had to discharge?—I always thought they were too limited.

97. Did you ever mention, in any of your several reports, that you considered the staff too limited at that time for those duties?—No, I was very unwilling to tax the office with an increased expense.

98. Now, apart from the number of the clerks, at the time you went there, did you find your staff of collectors and clerks, so far as their numbers went individually efficient?—These were, subsequent to my appointment, qualifications; there were no qualifications before that.

99. What I want to know is—as men, as individuals, did they seem to you an efficient staff fit to do the work?—Some of them appeared efficient, and some were not.

100. I believe all the clerks in the office are appointed by the Lord Lieutenant!—They are.

101. Will you tell us what power you have over them, so far as regards any negligence they may commit?—I have the power of fixing to the extent of £2.

102. Have you any other power besides that, I believe you have the power, at any moment, of suspending an officer?—No; except on very strong grounds.

103. The power is given you by the rules?—Yes, and I have exercised it.

104. But I understand you have the power of fixing to the extent of £2, and you have the power of suspension?—I should have a valid ground for doing it, at most be for some gross misconduct.

105. But you have the power, of any time you think right, to suspend a man?—Yes; and I am bound to report the suspension to the Lord Lieutenant.

106. I find here, in the section of the statute which enables the Lord Lieutenant to appoint these parties, “that before any such officer is appointed, the Collector-General shall certify under his hand to the Lord Lieutenant the fitness of such person to discharge the duties of his office.” I presume you have given this certificate in the case of every officer that has been appointed?—They had been appointed on probation for three months at first; latterly it has been extended to six.

107. At the end of that time do you give a certificate of fitness?—Yes; if I approve of them.

108. And no man appointed to the office is a permanent servant in it without a certificate of fitness from you?—Yes.

109. Do you find the probation time that you have mentioned (three months, and now extended to six months) long enough to enable you to judge of a man's fitness?—No, I consider it quite insufficient for the collection.

110. You consider that you should have a longer period? That you are not able to judge of his fitness in three months or six months?—The first six months are taken up writing notices and serving them personally in each case. In some wards there are 3,000 or 4,000 rated properties. It takes months doing this.

111. I understand Mr. Moylan, you think as regards collectors the period of six months is not a sufficient period to enable you to judge whether they

should be permanently employed!—It would be better to have it longer.

112. Did you ever say when a certificate was asked from you for a collector that you couldn't give a certificate at that time for his fitness, because you had not long enough experience of his fitness for the work?—I did not.

113. In every instance in which an officer has been appointed, have you always been so satisfied with him, that you did give a certificate that he was fit to discharge his duty?—Yes; where the officer is appointed on a short probation he has to give security for £500. I always considered it too short.

114. From time to time during the seven years you have been in the office, have you found any of your collectors inefficient—grossly inefficient?—I have.

115. What steps have you taken when you found a collector inefficient?—I had to suspend one and report him for gross misconduct, and His Excellency called upon him to resign.

116. Is that the only occasion during the seven years you have been in the office in which you have reported to the Lord Lieutenant, the inefficiency of an officer, and that it was desirable that he should be removed from your office?—No, the first year I was appointed, I suspended an officer for gross misconduct in taking money not on the office receipts, but on his own receipts.

117. What happened to him?—He was dismissed and his security had to pay the deficiency.

118. Have you ever on any other occasion represented to the Government that any officer you had in your department was inefficient?—No.

119. Now isn't the result this, that practically you have perfect control over all the officers in your office, and that there cannot be an inefficient man there if you chose to take steps to get rid of him?—It would be a hard thing to report a man who might be dull, and not a man of talent.

120. We are not discussing what might be hard or the contrary. Don't you consider yourself you have perfect control over every man in your office?—Yes.

121. And I suppose you also consider it is your duty to see that every man in your office works efficiently?—Yes.

122. Of course, when I speak of every man in the office, I mean not only all the clerks in the office but the collectors. You have perfect and entire control over them?—Yes, they are usually changed every third year.

123. Now, I presume, the greater part of the business that is done by your staff, clerks and collectors, is the business imposed on them by this Act of Parliament—13th & 13th Victoria, chapter 91?—There is a vast deal of duty imposed upon them by other Acts, independent of the collection of rates, that interferes with their efficiency very much.

124. I am aware of that. What I want to know is, is that the principal duty they have to discharge?—Their first duty is of course with the rates, but there is a certain portion of the year they have to attend before the revising barometer, and a great deal of time is occupied in the collection of the rates, but a great portion of his time is taken up with the other duties.

125. What I want to know is, in the greater part of the time of each person, in your office, employed in performing duties under this Act—namely, in the Collection of Rates?—The greater part of his time is occupied in the collecting of the rates, but a great portion of his time is taken up with the other duties.

126. Would you kindly tell us what are the other duties, in addition to the collection of rates, which the staff at your disposal has to perform?—They must enter the name of every man in the rate book that is entitled to it.

127. That is in connexion with the collection of rates. You cannot collect rates without that. What I want to know is, apart altogether from everything in connexion with the collection of rates, what have your officers to do? What, for instance, is their duty

JAN. 2, 1878.  
Mr. Bush  
Mayo.

In reference to the jurors list—They are to make the most diligent inquiry of every man that is entitled to be put on the list, and I caution them, and call all of them before me.

118 But surely as regards the jurors list the duty of the collector is to make a return of the persons that ought to be on the jurors list. Is not that so?—Yes.

119 Is not that done entirely by the collector, or has the staff in the office anything to do with that? That is the collector's duty.

120 Now, as a master of fact, assuming the collector does his duty properly, for the purpose of making up the rate books, giving you the return, has he anything further to do with the jurors list, except to utilize that information, and make a list from it?—But that occupies a very considerable time.

121 No doubt, but the only extra duty which, making out the jurors list, imposes upon him is simply the making out of the list from information acquired for the purpose of making out the rate book!—He finds it very difficult to get correct information from the people, as the collectors will tell you when you examine them. The people are very unwilling to give information.

122 Has not he the same kind of difficulty to contend with for the purpose of making out his rate book?—No, every occupier of a house and premises, we have them on the rate book.

123 Having that on the rate book and having collected, from inquiries by your collector, the names that ought to be on the rate book, is not the greater part of his duty in making out the jurors list thereby performed?—A great deal of his time is taken up when there are 3,000 or 4,000 persons rated in a ward. In some of the large wards there are 5,000 or 6,000 persons.

124 For instance, take this at the commencement of the year, when you are striking your rates, is not it part of the duty of the collector to see that every person rated is living?—Yes.

125 Do you conceive he would be properly discharging his duty if he were to give you, for the purpose of the rate book, the name of a dead man?—I believe he would not do it intentionally—mistakes may occur.

126 It is also necessary for the purpose of preparing a correct jurors list to ascertain whether the man is living or not?—It is.

127 So that, so far as that part of the duty goes, he has to do the same duty for the rate book as he has to do for the jurors list?—Yes.

128 You tell us the collector has to make a return of the persons claiming the parliamentary franchise?—Yes.

129 I presume the return is made from the rate book?—It is.

130 And taken entirely from the rate book?—From the rate book.

131 So that, so far as that return is concerned, it is simply the collector making a return from the documents which he previously prepared, or which had been previously prepared in the office?—Yes.

132 And I suppose it is part of his duty to show whether the rates had been paid or not by the various persons that may be claiming the franchise?—Yes.

133 And of course that information it is necessary to have for the purpose of keeping your accounts right?—Yes.

134 Now you say also that the collectors are obliged to attend during the time of the revision—during the sitting of the court?—Yes.

135 Do I understand you to say all the collectors are present while the Revision Court is sitting?—Not all together.

136 I assume it is arranged by the court that one ward is to be taken up at a particular time or day?—Of course.

137 And of course it is only the collector of that ward who need attend?—Yes; but sometimes they have more than one collector.

138 Does the attendance of the collectors at the

Revision Courts give them a considerable amount of information in reference to the occupations of premises and otherwise, which they can utilize for the purpose of making out the next year's list?—It ought to do that of course.

139 So far as regards the Parliamentary franchise. What is the duty of the collectors in reference to the municipal franchise?—To see that every person that is entitled to be rated is rated.

140 Is it their duty to make out a list, or is it their duty to correct a list?—It is. They must enter in the rate-book the name of every person that is entitled to claim.

141 That, I understand. Do they keep a separate rate-book for the municipal franchise?—No.

142 What are the collector's specific duties?—To see that these names are correctly made out.

143 Do they make any return in connection with the municipal franchise?—No, they don't make out any return.

144 Then what are their duties in connection with the revision of the municipal franchise?—To see that every party that is entitled to be rated is rated, and to give the exception.

145 Is not that their duty as collectors, for the purpose of getting in the rates, to see that every person that ought to be rated is rated?—What I want to know is, what extra duty is thrown upon them by reason of the municipal franchise?—Well, attending the court.

146 Do I understand you to say they have nothing to do with the municipal franchise in addition to the duty they would have to perform as collectors except attending the court?—Yes, and to see that the persons that are entitled to be admitted are on the rate book.

147 That is what I have been endeavouring to get an explanation of. It is their duty as collectors to see that the persons that are liable to be rated should appear on the rate-book!—It is their duty to do that with the collection of rates, irrespective of any other duty.

148 I want to know what extra duty is thrown on them by reason of the municipal franchise?—There is very considerable time taken up.

149 Is it taken up in any other way, so far as you know, except attending the court?—They are serving notices for two or three months. They serve notices on each rated party.

150 Do you mean the ordinary notice of the demand for rates?—Yes; that takes a great deal of their time. They must write out the notice and serve it personally.

151 You are aware that it is a duty imposed upon them by 12th & 13th Vic., cap. 91, which has nothing to do with the municipal franchise? (no answer)—Are there any other extra duties besides those you have mentioned, namely, in connection with the return of the jurors list, the Parliamentary franchise, and the municipal franchise?—Are there any other duties?—Well, getting in money and giving receipts.

152 I am talking of extra duty which they are obliged to do over and above the collection of rates—I am not aware of any other.

153 I believe your office has nothing to do with the framing of the estimates upon which the rate is struck?—No, I get a return from the different departments of the amount they require from the Corporation, from the two poor-law unions—the amount they require, which varies annually every year. The police Commissioners send in their estimate.

154 But still even your office has nothing to do with the preparation of those estimates?—Nothing.

155 And when are these estimates to be returned to your office?—The 10th of December.

156 I want to ascertain from you, after you have got the estimate on the 10th of December, is that the time in your office the rate-books are began to be made up?—They cannot be made up until after that.

157 And they must be made up by the 1st of January?—Yes.

158. And therefore, so far as regards the preparation of the rate-books for the following year, it is made between the 10th of December and the 1st of January. Isn't that so? —That is the period.

159. Just to bind enough to let me see a specimen of one of the Ward rate-books (book produced). This is the rate-book for the North City Ward for the year 1876 — It lasts for three years.

160. This is a specimen of your ordinary rate-books, see for each ward? —Yes.

161. Take up a page, Great Britain-street, for No. 7, description of property, house and yard, and then is the column opposite James Murphy. From whence did you get the name, James Murphy? —The collector.

162. And then it is the duty of the collector to furnish you between the 10th of December and the 1st of January with the name of the person that for that house is liable for the rates? —Throughout the year. There are constant changes, and he is bound to see them.

163. In preparing the rate-book before the 1st of January it is from the rate collector you get the name James Murphy? —Yes.

164. Do you know how he got that name? Is it simply by inquiries he makes in going round collecting the rates? —Yes.

165. And I suppose there is no other way he could get it? —And I understand he has great difficulty in getting names, particularly of persons for the juries? —Yes? —Parties try to avoid giving them.

166. Now I believe so far as your office is concerned, the law of rating in Dublin is that the occupier of all premises is liable to the consolidated rates, where the valuation is over £8, unless the premises are let in rooms. Isn't that so? —The landlord, when it is under £8.

167. Suppose it is over £8 and that it is £12 or £14, and the house is not let to a single individual, but let to a number of tenants who have got rooms, who is under your jurisdiction liable to pay the rates? —The landlord.

168. So that in point of fact the rule is, that the occupier where the valuation is over £8, and where the house is not let in the way I have mentioned, is the person who is liable to the rate, and in other cases to the immediate lessor who is liable. Isn't it so? —Yes.

169. When I see here, for instance, the name John J. Murphy in the column "owner," how does that arise? —He is one of the persons called house-policemen. He has a great number of houses and pays for them.

170. I see, for instance, the value put opposite to him for No. 8, is £30. Therefore, I presume, that house is rated by reason of its being let to a great number of parties? —Yes.

171. And that information is also given to you by the collector? —Yes.

172. So that the first thing the collector has to do is to give you correct information as to the occupier, and as regards the immediate lessor where he is liable? —Yes.

173. Have you anything to do with the valuation of the premises? —No; the collector reports if the house is unoccupied and when taken by a new tenant, to see that it is rated.

174. I am speaking about the valuation. Your office has nothing to do with the valuation? —No.

175. So that you are free from anything in reference to the estimates of valuation, and your duty is to find out who is liable? —The proportionate liability for the rates.

176. Am I right in saying that the unoccupied houses are not liable to any of the rates you allude to? —They are free.

177. And unoccupied houses are not liable to any rates? —No.

178. Suppose a house is occupied at the commencement of the year, and the name of the occupier appears here in the column in which the occupier's name should appear, and that in the course of the year he leaves that house and it has become empty, does he pay a proportion of the rate up to that time? —Yes.

179. A proportion of the assessment for the entire year? —Yes. Where a house is occupied for part of the year and empty for the remainder, it is remitted.

JAN. 5, 1878.  
Mr. Dens  
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180. Is the book made up on the 1st of January, does every house appear with the assessment opposite to it whether it is occupied or not? —A house that is empty or unoccupied, I don't think that appears at all.

181. Doesn't that appear on the rate book? —I think not.

182. I think you are wrong. I find that every house whether it be empty or occupied appears on the rate book. —Yes.

183. There is the report of your office of the 30th of December, 1876, and I see in the first page of it you state sum rated or assessed for collection, £180,251 6s. 5jd. Does that sum represent the rate that is struck in respect of all houses whether they be unoccupied or not? —It does.

184. Could you tell me by any book in your office, or show me in any way what amount of this sum for 1876 was not payable by reason of the premises being vacant in the beginning of the year, or becoming vacant through it? —I can tell you what is lost by insolvency.

185. I do not refer to money lost by insolvency. What I want to know is what proportion of that £180,000 odd represents unoccupied houses. Does that appear in any of your books? —I don't think it does.

186. Is there any way you could get on that information? —Yes.

187. Where does the material for it exist? —The returns made by the collectors.

188. Do you mean the returns made by the collectors in the month of December in respect to all the rates collected, and the rates uncollected? —Yes.

189. Do I understand you that in your office apart from what the collector hands you, there is no material fact which you can supply us with the proportion of unoccupied houses in a given year? —No.

190. Mr. PHILIPS. —No record? —No.

191. CHAIRMAN. —Is there a record in any form? —I have a return here made out by one of the officers.

192. What I mean is, any book of the office. Is there a record in any form of the unoccupied houses? —Yes, of unoccupied houses, the collector return and report on them.

193. Could you produce any book that would show that? —Am I to understand the rate-book is the only book that shows it, or is it the rate ledger above it, or where will you find the number of unoccupied houses in the year? —The rate ledger ought to do it.

194. The only way you can ascertain it from the rate ledger is to go through every item in that book? —Yes.

195. That would occupy a long time to do? —Yes, but it can be done.

196. I have here the report that was published on the 1st of December, 1868, to which Mr. Stanton's name appears, and which is the last report that I find Mr. Stanton issued before he ceased to become Collector-General. In it there is for instance, the name of the ward, Arans-quay, and then he gives 93, he gives (page 8), the annual value and the amount of rates which is lost, by reason of vacant houses. I find that prior to 1868 a report of the same kind is given, but I cannot find in any of the reports issued by it any similar return, or anything corresponding to it. Can you explain how that arose? —I made no change at all; it was in the hands of the chief clerk; he kept no record.

197. Were you aware until I pointed out to you now that there was this very material difference between the reports published by Mr. Stanton and you. Didn't Mr. Stanton's report give a return of the vacant houses, and from the time you came into office, has not the return of vacant houses in each ward ceased to appear? —I gave no directions there should be the slightest difference.

198. Were you aware there was that difference? —No.

June 5, 1876.  
Mr. Deane  
Mayes

138. Don't you think it a most material thing to enable any person to judge of the system of the collection of rates, and whether it is efficient or not, to know, in the first instance, the number of houses that rates could not be collected out of, by reason of their vacancy?—Would not that suffice you?—No answer.

201. I find there was a report at 1868, and that report contains a return of the vacant houses referred to. For the year 1869 I find there is no report. Can you state to the Commissioners how it was that there was no report for that year?—I could not, for I was not Collector-General at the time.

201. What time was it that you commenced your duties in the office?—In March, 1870.

202. Therefore you are unable to say why there was no report for the preceding year, 1869. Here is your report for 1870, the first report to which I find your name attached. Show me anything in that report from which it appears, or point out any means by which we could ascertain what vacant houses were in the city during that year?—I directed that such a report should be made out. I wished no minute-book, or record of it. I was not aware of this until to-day.

203. I presume you looked into your own reports; you saw them each year?—Yes.

204. And signed your name to them?—Yes.

205. I am to understand that you were not aware up to this of that difference between your reports and those issued by Mr. Stannion?—No.

206. Will you be able to tell the Commissioners the number of vacant houses in the city for each year from 1870 down to the present time, with the amount of rates that these vacant premises would represent?—I think it would be a very difficult thing to do that.

207. Do you think it would be a very difficult thing to keep a book in the office in such a way as to show that?—I directed the books of the office to be kept strictly according to the way in which they were kept in Mr. Stannion's time, and I am not aware they changed one particle.

208. I may inform you that, for the purposes of this inquiry, it will be absolutely necessary for us to ascertain the number of vacant houses in the city from the year 1870 down to the present time. There can't be any great difficulty in ascertaining that if the books of the department are kept in the same way as they were kept in Mr. Stannion's time, for that return has been always given by him. It is quite impossible for the Commissioners, or for anyone, to judge of the efficiency or otherwise of the collection, unless we know what premises were not liable to rates by reason of vacancy. That we can only ascertain by knowing what premises were unoccupied each year during the period stated?—I will see whether that information can be afforded.

209. Produce, if you please, the book which you correspond with the ward ledger!—[Ward ledger produced.]

210. When you came into office as the successor of Mr. Stannion, was there any return made to you of the arrears of rates then due?—No.

211. No return whatsoever?—No. The collectors paid in what rates they collected during the year.

212. When you took over the office from Mr. Stannion, did the books that were in the office at that time, apart altogether from the collectors' books, show the amount of arrears then outstanding?—My attention was not drawn to it.

213. Do you mean to convey that at the time you took over the office, you made no inquiry as to the amount of arrears then due?—I knew, of course, that there was a large amount of arrears than due.

214. Did you know the amount?—No.

215. Did you ever examine the books kept by Mr. Stannion to find out whether in those books there was any entry of arrears?—I never examined the books kept by Mr. Stannion. He kept no minute-book, or anything which could assist me.

216. He kept a book corresponding to this, a ward ledger?—I presume so.

217. I see here that the first column of this book

represents arrears, or prospects to represent arrears, and I understand from inquiries made in the office that there are no arrears entered in the books from 1870 to 1876. Is not that so?—There was one ward, the Arrasquay, in which they were entered.

218. Do you mean that in one of the ward ledgers there were arrears kept at the time you entered your office?—I got that ledger written up.

219. When did you get it written up?—Two or three years ago.

220. Where did you get the materials to write that up?—From the collectors.

221. That is not what I want to know. I want to know were there in the office books as distinguished from the collectors' books, when you came into the office—any entries of arrears due?—Arrears were due at the time, but I did not know the exact amount.

222. Was there any entry of any kind in the arrear column of the books handed over to you by Mr. Stannion?

223. Mr. Phillips.—In point of fact, were the ward ledgers balanced?—My attention was not called to that.

224. That is a book purporting to show the amount due and the discharge of that would show the remissions, allowances, and abatements, and the amount of arrears due by the ratepayers. But the arrear column seems, to be a blank. The book only shows the assessments and entered immediately under it the sum received. There is no debtor and creditor statement of the position of the taxpayer with the Collector-General!

225. CHAIRMAN.—Have you in your office the ledger kept by Mr. Stannion in 1869?—I think it is. Mr. Taaffe, is that ledger in the office?

Mr. Taaffe.—It is.

226. CHAIRMAN.—Let us have two of the ward ledgers, one for 1868, and one for 1869. Let us have them to-morrow. It is clear at all events that once you come there you never kept any account of arrears at all?—I did not think it my business to write up the books.

227. I don't mean you individually, but no such books were kept in the office by anyone from the year 1870 to the present time. There was no account of any sort in the office of arrears!—Of course, money was collected. Arrears money was assessed and not collected.

228. That does not appear in any books!—No.

229. Mr. Phillips.—In point of fact you have no official record of the arrears. It is not recorded in your books!—No.

230. CHAIRMAN.—If a taxpayer went into your office, at the present time, and he were to say, "Let me know the arrears due on my house," the only way in which you could ascertain that would be by going through a series of these books for a number of years past and seeing how much was paid each year?—Yes.

231. That would be the only way you could get the information which he sought!—That would not occupy long.

232. In your last account you showed outstanding arrears to the amount of over £140,000?—Yes.

233. Would there be any means of showing how that £140,000 is composed, what houses it is due on?—It would be perfectly impossible to show that. I think so.

234. Upon taking up your report for the year ending 30th December, 1876, I find that there parts to be a column of the amount of rates remaining uncollected in each ward in 1876. That is again divided into two columns, the collectible rate and the doubtful rate. Do I understand you to convey that was what your collector furnished you with in December each year?—Yes.

235. And that was what they furnished you with in December, 1876?—Yes.

236. I ask you did the collector furnish you with these sums in a lump, or did they give the items. For instance, £856 16s. 6d. is returned in the Arrasquay ward, was that given in gross sum, or were the items given?—A gross sum.

237. Did you check that gross sum in any way with

anything!—I did not. I had no means of doing it, unless from their statement.

238. You simply took the word of the collectors that the gross amount of collectible arrears for Aranuary was £286 18s. 6d., and the amount doubtful £1,586, and that was neither verified nor checked!—Mr. Taaffe looked into that.

239. Did the collectors return anything except gross sum?—*Gross sum.*

240. I find according to this list if I am to take the amount that remained uncollected in 1876 by the returns furnished to you by the collectors the amount would be £37,648 7s. 10d. Now in the same report gives us the amount of assessment in that year as given as £289,371 4s. 5d.; the amount collected in that year (1876) was £234,189 18s. 4d., and the difference between these sums is £55,111 9s. 1d., being the arrear in respect of that particular year 1876. Now compare that with the same returned to you by the collectors at the end of that year, and we find that, while the arrear ought to be £55,111 9s. 1d., what is returned by you as uncollected is £37,648 7s. 1d., which is almost £10,000 less!

Mr. FURNESS.—And the collection for the previous year, 1875, is still incomplete.

241. CHAIRMAN.—Can you account for that in any way?—There was a great deal of it due to house-jobs in Dublin.

242. This is a thing you will observe that house-jobs can have nothing to do with it. According to your own books there appears to be outstanding in 1876 over £50,000. According to your collectors' return the sum outstanding was only £37,000. Did it ever occur to yourself that such a discrepancy existed?—It did not.

243. And your attention was never directed to the very extraordinary fact that the collectors were practically during that time not accounting in any way for £10,000, or rather admitting that it had been collected and not refunded or accounted for?—All the money they collected was lodged and accounted for. No money could have been lost for every penny was lodged, I believe.

244. It is quite possible that as we take these figures from printed reports that there may be some mistake, and we are anxious that any investigation which could be had in your office in reference to that should be had, and any explanation given of it either by yourself, by Mr. Taaffe, or by the collectors of my time during the progress of this inquiry. I will repeat again the circumstance to which I wish to direct your attention?—If you would be good enough to put it on paper.

245. The amount in 1876 is £286,000 odd. Now, in the huge sheet given here the amount of what is collected in 1876 of the rate stand in that year is £224,000, and the difference is £56,000. The collectors give a return of the amount which they say is outstanding, dividing it into one part doubtful and the other part uncollectible, the gross amount of which is £37,000, what has become of the difference between this amount and the sum of £56,000?—No answer.

Mr. FURNESS.—The collectors' return should include other years prior to 1876, because if you look to a previous statement (1875) you will find still uncollected £33,000.

246. CHAIRMAN.—Avenging that to be so, that makes it stronger. The Commissioners would like an explanation as to that?

247. Mr. FURNESS.—I presume that your report for 1877 is now in progress of preparation, and that report should contain a return of the whole of the arrears due by the ratepayers of Dublin. The account should be framed so that it would show the amount due. Then the assessment added to it would make the total sum chargeable against the taxpayers. The discharge of that would be cash received during 1877, and the amount also ought to show remissions allowed under the Act, first the legal exemptions, secondly, the remissions in respect of unoccupied premises,

thirdly, the taxes discharged through bankruptcy or from any other cause. You get them at the proper amount of collectible arrears, and that is the manner in which every account for the future should be framed!—Whatever the Commissioners recommend shall be done.

248. There seems to be a very great omission in that ledger!—There is a great deal of money lost now by what are called arrangements in Bankruptcy.

249. CHAIRMAN.—Mr. Phillips has made out, in so far as the material given in your report enabled him, the amount of the assessments of each year from 1870 to 1874, as compared with the amount collected. It is to be observed the assessment of 1870, was not all collected in that year, a considerable portion of it was collected in 1871, and a considerable portion of it in 1872. What Mr. Phillips has done for the purpose of comparison is this, he has taken out of the report everything collected in 1870, and set it off against the assessment of that year, and on this paper the deficiency in each of these five years is given. In 1870 the amount remaining uncollected is £64,588, on an assessment of £245,042. In 1871 remaining uncollected £21,019, on an assessment of £226,684. In 1872 remaining uncollected £29,316 on an assessment of £293,824. In 1873 remaining uncollected £12,293 on an assessment of £310,293, and in 1874 remaining uncollected £26,443 on an assessment of £300,343. It is impossible to make up a similar cast of persons for 1875 and 1876, until the returns are complete. On the aggregate of the assessments during all these years, we find, as nearly as possible, the deficiency a 9½ per cent. If we were to take the sum in another way, namely, the amount rated against the amount received, I find it would come to about the same thing, between 9½ and 10 per cent. The first thing we desire to know is how much of that deficiency is represented by unoccupied houses. The next thing we want to make out is this, the amount of remissions during those years, on account of insolvencies, and if the books are correctly kept there will be no difficulty about that; that is the second thing we will require?—An investigation similar to this was made on the complaints of the poor law guardians.

250. We will hear about that afterwards, and give it due consideration. How are the insolventees which appear in each of the reports from the year 1870 to 1876 to be explained?—From what returns are they taken?—The returns of the collectors.

251. Do you simply take the word of the collectors, or do you verify these returns in any way?—Do you mean in reference to unoccupied houses?

252. I am now talking about insolventees. We have not got a return of unoccupied houses. I am speaking of insolventees of which these properties to be a return in these reports. How are these insolventees ascertained? Is it simply by the word of the collectors, or is it verified in any way?—It is not verified in any way.

253. A power is given you by the statute. The fifth section says—

"And it is enacted that no collector of our rates shall be liable for or required to deduct from his bill in his accounts be required for not collecting any rates or money which shall have been charged to collect upon the ground of the premises chargeable therewith being unoccupied, unless such premises shall have been personally personally examined and reported by the Collector-General or by some person first being a magistrate appointed for that purpose by the said Collector-General, and before such person, after such inspection and after it shall have made all due inquiry as to the possible source of evading payment of the rate for the reason of such premises, shall report to the said Collector-General that he has personally inspected such premises and made such inquiry as aforesaid, and that he believes such premises to be unoccupied, and that there are no means in which such collector could successfully assert for enforcing payment thereof, and unless the said Collector-General shall be satisfied that the loss of such rate has been or would be say deducted in part of the discharge as the part of such collector."

Do you consider that section applies to the various premises which are returned in your report as in the insolvent list?—Yes. They are so returned by Mr. Taaffe at the inspection.

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Jan. 3, 1870.  
Mr. Denbigh  
May 1st.

264. Do I understand you to recall your former answer and say that when this return is made by the collectors that you are not satisfied with it unless you inspect the premises personally, or that the inspection is made by Mr. Taaffe on behalf of—Yes; and Mr. Taaffe makes a written return to me of the inspection. I have inspected them sometimes myself and found the collector's statement was quite correct.

265. Have you, during the seven years you have held the office, under that section, which is the only section enabling you to discharge your collectors, have you so discharged your collectors of any sum of money except those which appear in the list of uncollected houses and insolvencies?—No.

266. Mr. PHILIPS.—What is the mode of discharging a collector?

267. CHAIRMAN.—Can you explain that? When a collector represents a house as insolvent what process is gone through before the rates payable thereon are written off, as it were?—They are contained in the ledger as arrears.

268. That cannot be, because there are no entries in the ledger.—

Mr. PHILIPS.—They are not悉悉 acknowledged by the collector.

269. CHAIRMAN.—What we want to know is, the process under which you exercise the power given you by that section, "No collector of any rates to be liable or collected by virtue of this Act shall be permitted to discharge himself in his accounts, or be excused for not collecting any rates or money which he shall have been charged to collect upon the ground of the premises chargeable therewith being insolvent, unless such premises shall have previously been personally visited and inspected by the said Collector-General;" what is the process by which you give the collector the benefit of that section?—Mr. Taaffe is bound to inspect the premises, and personally I have done it myself. It is Mr. Taaffe's special duty.

270. When Mr. Taaffe comes to you and reports the premises are insolvent, and that the rates cannot be recovered, do you excuse the collector?—Yes; Mr. Taaffe makes a return to me that he inspected the premises.

271. Do you ever excuse the collector in respect of the collection of any rates unless there has been an inspection in that way?—He is never excused otherwise.

272. Mr. PHILIPS.—Is there any record in the books of anything in the nature of a discharge from the collection?—There is a report to the effect, "Inspected these returns and found them to be strictly accurate."

273. CHAIRMAN.—In the first place is there any book in your office that charges the collector with the amount to be collected in his ward?—He gives in his book every year.

Mr. PHILIPS.—That is a book of the current account only.

274. CHAIRMAN.—Is the book that is given to the collector totalled—does the gross amount appear in it?—Yes; one of those books can be produced.

275. What I want to know is this.—Do you, in any book kept in your office, give that total amount and show how it is discharged, either by payments or by remissions, in respect of insolvent premises, or bankrupt premises, or premises excused from any other cause?—No.

276. Mr. PHILIPS.—There is no book of that kind?—I think not.

277. In the latter part of the 14th section of the 12th and 13th Vic., c. 91, it is enacted, "And every such collector shall, in such time and such manner as the Collector-General shall direct, deliver to him true and perfect accounts in writing under his hand of all money received by him and of all money paid by him to the said Governor and Company of the Bank of Ireland by virtue of this Act; and also a list of the names of all persons who have neglected or refused to pay any rate or money owing by them, with a statement of the money due from them respectively." that is a clause

governing the returns made by the collectors to you separately of the arrears due.—As to the money collected, he is bound to lodge it every day and produce a receipt.

278. And also a list of the names of all persons who have neglected or refused to pay any rate or money owing by them, with a statement of the money due from them respectively." That means a detailed statement of the arrears due throughout Dublin!—There has been no change whatever from the system pursued by Mr. Streatman.

279. CHAIRMAN.—Has such a report been given to you by your collectors as is described there?—No.

280. Mr. BROWN.—Have the collectors been to the habit of furnishing you with a detailed statement of the payments, other and apart from that which they suppose to you in the book?—I don't exactly understand the question.

281. The collectors are supplied with books giving the numbers of the occupiers and the amount assessed:—Yes.

282. Do they produce that book to you frequently?—No; but they communicate with me personally.

283. And produce the book!—They have the book with them.

284. They look to the books!—Yes.

285. Do you look to the books?—Well, I do not. It would be hard to understand them. They keep their books in a peculiar way, with hieroglyphics, which I could not understand.

286. Mr. PHILIPS.—Have you any control over the arrears at all? or does it rest entirely with the collector?—We endeavour to recover them.

287. But have you anything in your office which you could occasionally see, and say, so and so owes so much. Is the business of the department ever done in that form, or does the business of the collection rest entirely with the collectors?—I constantly ask if the person or the person had paid his rates.

288. By referring to your books?—No.

289. You have no list of arrears before you?—Yes. If I learn that a certain individual owes arrears for the last year I direct him to be arrested, and I sign a paper authorizing them to seize the man.

290. You get your information from the collector, and the collector gets no information from you. If you received a list of the names of persons who refused to pay the rates, it would be the duty of the office to compare that list with the books, and you thus establish a means of check. You don't appear to have in existence anything of the kind!—Nothing of that kind was observed by my predecessor.

291. Mr. BROWN.—Do you deposit to anyone in the office the duty of comparing the rate-books supplied to the collectors with the payments and arrears, in order to ascertain which payments and arrears—Mr. Taaffe's books after that?

292. Is that part of his regular duty?—It is.

293. Does Mr. Taaffe perform it?—I believe he looks into it very narrowly.

294. Do you obtain from Mr. Taaffe any report of the individual payments and individual arrears?—He makes a report to me when he goes out to inspect the insolvent lists—he makes a written report to me.

295. He does not supply you with any general report as to the results?—No.

296. CHAIRMAN.—To conclude for the present—What you have already told us amounts to this. The books in no way show as or give us the information how the amount with which persons face the collector is chargeable at the end of the year is discharged. You can not show that in any way?—No.

297. Now the books do not show us that?—I think to some extent they do.

298. Mr. PHILIPS.—The daily transactions are entered?—Yes.

299. But no results. This difficulty arises from the fact of the non-posting of the arrears from the commencement. It arises entirely from that circums-

gence. That omission is a stumbling block in the way of our investigation, I am sorry to say.

290. CHAIRMAN.—I have already called attention to the fact that the deficiency in each year for five or six years is about nine and a half per cent. I would like to have your own explanation as to how that deficiency arises. Enumerate separately if you can the causes. What is the first cause?—I think this report will explain it.

291. Is that a document drawn up by yourself?—No.

292. Then I would rather have your own opinion on it—I compare the collection of Dublin with Belfast, Limerick, and I think Cork, and I give the results.

293. At the present time we are only dealing with Dublin. I now rarely ask your own opinion as a man of experience in that office for seven years. I want to know what are the causes in your opinion of a deficiency of nine and a half per cent on the whole collection?—Because we have not the same powers of levying in the city as they have in the county, and in Rathmines, and the other townships. A bill which I prepared, and which I hoped would have been carried would have considered that.

294. Do I understand you to say that you conceive the only cause of this nine and a half per cent of a deficiency is that you have not got the same powers as they have in other places?—To a great extent it depends on that. In the rural districts we collected ninety-eight per cent, because the ratepayers are a more respectable and wealthy class, while in many parts of the city they are quite the reverse.

295. Do I understand you rightly to say that you attribute the deficiency of nine and a half per cent to a want of the powers to levy which exist in other places?—To a great extent.

296. Tell me what these powers are?—The collectors can go in and distrain the premises.

297. I understand you to convey that in Dublin the collector can only get a warrant from a magistrate which will enable him to distrain the goods of the person who is actually liable to the rate?—Exactly.

298. You consider that is a defect, and that there ought to be power of distraining the goods of any person actually residing in the house?—Quite so, otherwise you will never be able to collect the rates in Dublin satisfactorily.

299. You would consider necessary a power of distress on any person's goods that happened to be in the place?—Yes; in a great number of places there is nothing to seize.

300. You have not got the power to distrain any person's goods which you may find in the premises?—Yes, we have not the same power which they have in the counties. The house is always accountable.

301. I think you are right in saying that in the collection of poor rates they can distract the goods of any person that may happen to be in the house. Can you give the Commissioners any clue as to what proportion of the deficiency of nine and a half per cent arises from that cause?—From that cause alone I see no more than four per cent, and also from the fact of so many sham landlords.

302. We are not just now inquiring as to the sham landlords; we are on the difficulties in cases of distress when you are only able to seize the goods of the person actually liable to the rate: how much of the deficiency of nine and a half per cent actually arises from that cause?—At least four per cent.

303. Give an instance of your collector attempting to distract goods in which he was defeated by reason of it being discovered the goods belonged to somebody else?—He has gone in and has been turned out by the production of a bill of sale, and things of that sort. The collector will describe that more accurately.

304. You cannot give us further particulars of cases of that kind?—Numerous cases of that kind have occurred.

305. You have not got any entry of them in your

day-book, the book in which you enter the account of each day's transactions?—No.

306. It is merely a guess when you say four per cent of the deficiency arises from that?—Yes.

307. Give us another cause for the deficiency of nine and a half per cent: you have already mentioned the case of sham landlords. If you think that is a cause caption?

308. Mr.斐恩斯—Ten mean four per cent on the sum uncollected.

309. CHAIRMAN.—When you say four per cent, you mean four per cent out of the nine and a half per cent?—Yes.

310. What is the other cause to which you refer?—Some of the people are in a wretched state of poverty, and in some parts of Dublin it is utterly impossible to collect rates.

311. You referred to sham landlords—explain what you mean by a system of sham landlords?—There are a class of people who have a great number of houses in hand, and they put men of straw into possession to receive the rents. For instance there was a case of the kind lately decided. A house valued at £26 a year was set to a mere pauper from whom the rates could not be collected. When I inquired about him I ascertained that the man was wretchedly poor, that he had not sheets to his bed, and that he was a mere agent of the head landlord. We dismissed him, but the summons was dismissed.

312. As I understand, that arises in cases where the person responsible for the rate under the Act of Parliament is the immediate lessor. The owner of the house puts a person in the position of immediate lessor, and when you take proceedings against him to recover the rates you find he is a man of straw?—Exactly.

313. You mentioned one case which failed: have proceedings been taken in other cases and failed the same way?—We have failed in numerous cases. We have been defeated, and cannot recover.

314. What proportion of the 9½ per cent deficiency arises from that cause?—I cannot say. There is also to be taken into consideration the great poverty of some parts of Dublin.

315. You cannot give us any idea to what extent the deficiency arises from that cause?—I can not.

Mr.斐恩斯—There is no official record.

316. CHAIRMAN.—Can you assign any other cause for that deficiency?—The greatest poverty, as I have stated.

317. Surely there is another cause—unoccupied and vacant houses—ought not that to account for a portion of the loss?—Yes.

318. Can you give us any idea what proportion is represented by that?—I have a return which I will give you. (Return not produced.)

319. For the present we will take it at whatever you estimate it at, if you cannot find the return now. We will look at it another time?—By direction it was made out.

320. That being so, I would like you to tell us, if you can, what remedies you would suggest by which this deficiency of 9½ per cent could be collected?—(Question not answered).

321. Mr. Higgins—Can you state what is the reason of the loss of 9½ per cent in the rural districts when they have the powers that are demanded for Dublin?—You have a respectable class of people living in the rural districts, more so than in portions of the city.

322. Take, for instance, the case of Rathmines?—The houses in Rathmines are always fully accountable for the rates. They often collect 98 out of 100 in Rathmines.

323. Why not collect the whole 100?—I do not believe there is any place where 2 per cent is not lost.

324. CHAIRMAN.—But, as far as the powers of collection are concerned, have they not greater powers than in Dublin?—No doubt, but in the rural districts, as well as in Dublin, there is a constant change of occupiers which you cannot control.

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325. The reason you give for there being so much larger a collection in the rural districts is, that the people are more prosperous!—Yes.

326. Mr. BROWN.—The Commissioners report in Ruthinshire that they collect the taxes without any loss whatever—about £4 or £5,000. Is that a fact?—It is not confined to Ruthinshire, but to other districts. My district extends to Kingstown, where there is a good deal of poverty also, and it goes over the area of the police district.

327. CHAIRMAN.—Do I understand you to say that in the Ruthinshire Township, whatever may be the deficiency, they have the power of going to the house at any distance of time and re-opening the rate?—They have.

328. Do you mean by that, that the goods are liable, or is there a way to charge it on the house itself?—To charge it on the house itself.

329. Could you give a reference to the Act under which they have that power?—I think I have the Act, but not here. It is a private Act.

330. I know it is. If it was not I could lay my hand on it at once. We would be very much obliged if you would give a reference to it in the course of the inquiry!—Yes, I shall. I haven't in the office.

331. Then do I understand you to say that the only suggestion you could make would be to simply give the Collector-General's office in Dublin the same power that the Ruthinshire Commissioners have, or poor-rate collectors?—Yes. A bill has been prepared on the subject which confines the power of distress to the limit of two years.

332. Have you got a copy of the bill that you refer to?—Yes, this is it (copy Bill produced). That Bill originally limited the time for distress to one year, but the Corporation preferred the Poor Law limit of two years which was accordingly substituted.

333. This is the draft bill then to which you referred, which you say was prepared under your direction!—Yes.

334. The first clause that I find in this bill, which relates to the actual levy of rates, is the fourth!—

<sup>4</sup>Be it enacted that every rate to be collected and paid by virtue of the principal Act, after the passing of this Act, shall be a charge upon the lands, houses, tenants, burghholders, and proprietors made under the provisions of the principal Act in the same manner as if each rate was a rate made under the provisions of the Act of 1 & 2 Vict., cap. 26, and of the several Acts for closing or consolidating the same, and such rate shall be paid and payable by such person or persons as under the provisions of said Act would have been liable to pay the same, but it shall make under the provisions of the said Act, instead of the provisions of the principal Act, and the Collector-General or his collector shall have all and the same powers, ways and means for levying and recovering payment of such rate from the several persons liable to pay the same, as are provided for recovery of poor-rates as Ireland, provided always that nothing herein contained shall operate, so as to enable any person to deduct any portion of rate due him by reason, except the legal proportion of poor-rates now so deductible.

The effect of that section would be to put the Collector-General's office in the same position as the collectors of rural townships!—Yes.

335. Mr. BROWN.—That is a copy of the bill supplied to me, but I understand that since that bill was approved of the Collector-General he promoted another amended bill, and (as witness) now you repeat that bill!—Oh no, I do not.

336. CHAIRMAN.—Have you had more than the one draft bill, prepared under your direction?—That is the bill that was prepared, and then there were some trifling amendments made to it afterwards.

337. And as far as regards the fourth clause of this bill will your office in the same position as the collectors of poor-rates, and nothing else?—Yes.

338. And in addition to other powers the 5th clause provides—

<sup>5</sup>For the recovery of rates or rents, the Collector-General directs in them, any district for miles and acres, or areas thereof, which he is authorized to collect, on all goods and chattels in or upon the property taxed, and in case of sufficient distress not being found, may recover the amount unpaid from the owner of the property rated by action, plaint, or other proceeding by action, plaint, or other proceeding in any court, having jurisdiction for the recovery of debts to that amount.

What is the meaning of that clause?—This (producing document) is explanatory of it. The Corporation and Guardians all approve of the Bill, with the exception of some trifling amendments, which are alluded to in that document.

339. This document must refer to a different Bill altogether!—No, it refers to that Bill solely.

340. I can't make them correspond, so you must try and give us an explanation of them. What do you mean by the clause in which you say—

"In addition to the other powers for the recovery of rates and taxes, or service charges, which he is authorized to collect, on all goods and chattels in or upon the property rated, and in case of sufficient distress not being found, may recover the amount unpaid from the owner of the property rated by action, plaint, or other proceeding in any Court having jurisdiction for the recovery of debts to that amount."

What is the meaning in that clause of the word "owner"? Do you mean if there is not a sufficient quantity of goods on the premises at a particular time to satisfy the distress, you can sue whoever happens to be the landlord of the premises?—The Act describes the owner where there are weekly and monthly tenants.

341. And by the word "owner" there you mean whoever is described as owner in the Act of Parliament, or otherwise the lessor!—Yes.

342. Very well, I understand that clause now. Then the 6th clause says—

"In every case in which the immediate lessor of any property is rated under the provisions of the principal Act, and such immediate lessor is liable to pay a rate-in-repair as respect of the said property, the person entitled to recover the same and make up the said rate, if the immediate lessor has not for six months past been dead, or if he has been removed personally from the immediate lessor, or left it for usual abode, or lost known place of residence, under default in paying said rates, the Collector-General may, not sooner than three months after the levying of said rates, serve on the said person a notice in writing stating that the immediate lessor has made such default, in default, in paying said rates, and stating the particular of the same, provided to recover the said rates, or the part thereof remaining unpaid, from the person entitled to receive the same rate-in-repair, and he shall be liable to pay the same as the same amounts, as far as has been the immediate lessor, and rated as such at the time of the making and delivering of the said notice; provided always that the person entitled to recover the said rate-in-repair shall be entitled to receive the same, or part thereof, as paid by him from the immediate lessor, and none worse paid, and in addition to, the sum payable by the immediate lessor, and provided also that the said rates shall have been unpaid for nine months or upwards by the immediate lessor."

As I understand that clause it means that if a man lets property to another person at a rent rent, that man, whether the immediate lessor or not, within the meaning of the Act, can be made responsible for the rates!—Yes.

343. What is the meaning of "rate-in-repair" in this Act of Parliament, for I don't see a definition of it in any place?—It is a rent charged beyond the value of the property.

344. And who is to ascertain whether it is a "rent-in-repair" or not?—If it is for an excess of what is in the note-book. That explains it.

345. Then do I understand that as an explanation of the Bill, you wish to have this document given in read with it—the two together!—Yes.

346. There are a few other questions on another branch which we want to ask you about. There is one section in the Act of Parliament—the 56th section of the 12th & 13th Vic., c. 91, which says—

<sup>6</sup>And be it enacted, that the said Collector-General shall make and levy yearly of each town as shall be fixed by the Lord Lieutenant, for each rateable value of each holder of public or corporate, Burgh, Corporation, or persons a true and correct assessment of the entire rateable or taxable property for collection by him in the commencement of the preceding year, and the whole same to stand by him during the said year, and the amount paid by him, to each of such holders or corporations, Burghs, or persons, and the date thereof, and the amount of sufficient distresses uncollected in each such year as electoral division, or parish thereof, and the amount thereof uncollected to be remitted, and the description of the property dated by and Collector-General to be assessed, together with the names of the persons respectively rated for the same together with the names of the persons respectively rated for the same and after for recovering same, specifying the name thereof, and the

account which has been rendered by him on account thereof; and the said Collector-General shall, within ten days thereafter, post it upon conspicuous places in the office of the said Collector-General, so that the said persons so directed to be present, together with the description and names as aforesaid, and shall transmit copies thereof to the said several bodies, public or corporate, Boards of Commissioners, or persons, respectively."

Have these half-yearly accounts been made out by you?—No, never; no time was ever fixed for us to make them.

347. That is to say that the Lord Lieutenant never fixed the periods at which you were to make them out?—No.

348. Have you ever made out a corresponding account for your own information?—Only the annual account that we make out.

349. And do you observe that the annual account contains the information which this section requires you to give, the only difference being that the return is made out only once a year?—I think practically it gives all necessary information.

350. Now, do you think it is desirable that the 56th section should be acted on and that days should be appointed to have these accounts made out?—Well, I don't see how it could be done without a great increase of the staff, as it would impose an enormous amount of work on the staff.

351. Do I understand that it would add an enormous amount of business to the work of the staff to have a document of that character published twice instead of once a year?—Well, it would. It occupies a considerable time to make out a return like that.

352. What period of time is required to make up a document of that character?—Well, it takes a very considerable time to do it. I can't exactly define the time. The Lord Lieutenant never gave the directions, therefore the return was not given, and Mr. Stanton never acted on the section either.

353. There is another question about the staff we would wish to ask you. I believe under the Act the Receiver Master hitherto audited your account?—Yes.

354. How often do you present your account for audit?—Once a year.

355. What is the date of the last account sent in to the Receiver Master?—1876 is the last.

356. And when was an account sent in before that year?—In 1875.

357. But when did he get the account for 1875?—Well, I can't tell exactly the date it was sent in, but he could not get it till the year expired.

358. But in each year from 1870 down to the present time have you sent in your account?—Yes.

359. And was that always the mode of proceeding—*a yearly audit?*—Yes.

360. Then I take it that in 1871 you sent in your account for 1870, and in 1873 you sent in the account for 1871, and so on?—Yes.

361. Regularly year by year?—Yes; but I find in Mr. Stanton's time it was every two years.

362. I don't care now what took place in Mr. Stanton's time. He is not here to explain. What I want to know, and what I asked was, whether you sent in these accounts regularly year by year since you came into office?—Yes.

363. That is all right. Have you got any sheet showing the form in which the accounts are sent in for audit?—Here is one. (Document produced.)

364. This is the form of the account you send in to the Receiver Master each year?—Yes.

365. I see the way that is made up in, that you first show the amount of all the rates assessed—the amount of Government contribution—the amount of arrears, and then the balance in bank transferred to the Board, which was £1,284 12s.—Yes.

366. And on the other side of the account you show the various payments that have been made, and then at the end you show the amount outstanding?—Yes.

367. I find the amount of arrears appearing in this account of 1876 is £123,785 19s. 0½d. that should be

accounted for?—That was running on from before I came into office.

368. And if I rightly understand what you have told me, by your books there is no way you can deduct that item of £123,785 19s. 0½d.?—This occurred before I was appointed.

369. And your books don't show any means of reaching it?—No.

370. On the other side of the account there is a sum of £147,777 13s. 0½d., and there is no way of reaching that either?—In the same way it would consist of arrears.

Mr. PRYCE.—How is that sum arrived at—from what documents?—{Question not answered}

371. CHAIRMAN.—From what elements of calculation did you find the amount of arrears in 1876 to be £123,785 19s. 0½d.?—It was taken up from former accounts, and added to the arrears of the current year.

372. That is, it was taken from a former account sent in for audit?—Yes.

373. But not from anything that appeared in your own books?—It must have been found in the books.

374. And the £147,777 13s. 0½d. is arrived at by mere deduction—is not that so?—It was derived as from the commencement of the department.

375. And the way you arrived at it was, you found that to make your account balance you should insert that sum—is not that so?—Yes.

376. And that is the only element you had for it—to make your account balance?—Yes.

377. You mentioned something about a controversy that took place with the auditor in reference to the mode of auditing the accounts. Do you know the merits of that controversy you honest those arrears on?—The paper in the office will disclose all that.

378. But do you know it yourself?—The auditor wanted to charge the arrears to the Collector-General, and the Privy Council decided that Master Fingibben could not be maintained in that.

379. Was it Master Fingibben's contention in that case, when he saw the sum of £123,785 19s. 0½d. arrears, that it was necessary to make some inquiry to ascertain how that amount of arrears was arrived at, and that it was necessary for the collector to show why it was not collected?—I believe that was so, but it was before my appointment.

380. Don't you think that it would be a proper thing, in auditing accounts of this kind, that material should be placed before the auditor from which he would know how the amount of arrears was arrived at, and also to lay before him some materials to show why that sum is discharged?—Well, that is a natural way to view it, but this account is made out strictly according to Mr. Stanton's.

381. But as a matter of opinion, don't you consider that at the present time an audit, such as we have here, is illusory?—I do not think it is of much value.

382. Or of any value at all?—Scarcely, I think.

383. In your account we presented that year for audit, the arrears appear to be £147,777 13s. 0½d.—That represents only a certain period. That does not run to the commencement of the department at all.

384. Tell me what period that goes back to. It has been already stated that it is not confined to 1876. You have already told us, if I understand your evidence, that it is not confined to the arrears at the close of 1876, but to outstanding arrears, whatever they may be. Do you observe that there is more than £100,000 short of the amount that appears in your audited account?—But that is running on from the commencement of the office.

385. However, I understand your opinion to be now that the audit in its present shape is not of much value?—I don't think it is.

Mr. PRYCE.—Before we go further we ought to ask the Collector-General by what means he will furnish from his books the particulars of the arrears on the 1st of January, 1877, for I don't think we can accept any statement made by the collector.

386. CHAIRMAN.—What we want to know is by

Jan 1, 1885  
Mr. Deen  
Hogbin.

Jan 5, 1878.  
Mr. Deeds  
Mayfair

what means will you be able, out of your own books, to give an account of the outstanding arrears?—The office ledger will do it.

387. Well, we will require an account worked out from your own books in the office, from the year 1870 down to the present time, of all arrears. We do not wish to go back beyond that year, for you were not in office before it, and you are not, therefore, responsible; but from 1870 down to the present time you will be good enough to work out for us an account of the arrears due?—That will take some time to do.

388. Undoubtedly, but I don't see how we can get the information we require without that?—Very well.

389. Mr. MURRAY.—You have now two and a half per cent upon the assessment for expenses of office?—Yes.

390. And you have told us that some time ago your staff was insufficient—I think it was always insufficient at certain periods of the year when the books are made out.

391. Though you said you considered your staff was insufficient, you stated in your annual report of 1871 that the office was in a satisfactory condition—didn't you?—Well, it was, but still the staff was short, and there was more assistance required.

392. You also have told us now that in consequence of the staff being insufficient you were unable to keep up the column of arrears that was published?—Yes.

393. Was your staff when you took the office the same as in Mr. Stanhope's time?—It was.

394. How comes it, then, that Mr. Stanhope was able to keep up that column of arrears with that staff and you were unable to do so?—The business has increased and certain duties have been thrown on us since.

395. What were the duties that came on the office in 1870 that did not exist in 1869?—Well, the juries became—

396. Answer my question. What were the duties that came on the office in 1870 that did not exist in 1869?—Well, Lord O'Hagan's Bill imposed a great deal of trouble on us.

397. Lord O'Hagan's Bill was passed in 1871, and you came into office in 1870, and in that year you gave up keeping this column of arrears—isn't that the case?—Certainly; you have said it was.

398. I want to know isn't that the fact—that in 1870, before Lord O'Hagan's Act came on at all, you gave up keeping that column of arrears?—Yes.

399. You said just now that you gave it up in consequence of that Bill?—Lord O'Hagan's Bill required the particulars to be made out in a particular form, not existing before—to be made out in dictionary form.

400. I know it did; but that has nothing to do with the column of arrears?—I did not say it had.

401. What I want to know is why you gave up keeping that column before that Bill was passed, for that could have had nothing to do with it?—The staff was insufficient for the work.

402. Did you ever make any representation to Government that you were short-handed?—Well, I waited on one occasion, when one of the officers was absent on sick leave for six months.

403. What time was that—in what year?—Well, I am not prepared to say that, but I will answer you to-morrow; and I asked for an additional person to represent the absent officer.

404. Mr. Thorne says that that was in 1875 that that occurred?—1875.

405. At the time that you say your staff was insufficient you are aware you were handing over to the Board a considerable portion of the two and a half per cent?—Yes; but until I was appointed there was very little handed over.

406. You have stated that your staff was insufficient in 1870, when you joined; and in 1871 you stated in your report that "by the exercise of strict economy I was able to transfer the sum of £967 4s. 6d.

from my office account to the credit of the various boards in the following proportions"?—Yes.

407. Were you justified, as the head of an office in which you thought the staff insufficient, to be handing over to those respective boards portions of money paid to you for defraying the expense of collection, and that might more properly go towards the payment of arrears?—I could not appoint an officer.

408. Did you apply to Government for any increase of the staff in consequence of your belief that it was insufficient in number for the work you had to do?—At the time I mentioned I applied for an additional officer—in 1875.

409. But in 1870 you thought your staff was insufficient?—Well, I was only in the establishment a very short time then.

410. Now, previous to your coming into office was there any amount handed over each year to the credit of the various boards?—Very little; I could not find any record of it.

411. And since you came into office you have handed over considerable sums?—I have.

412. And have you in point of fact been starving the office?—No, not starving the office.

413. Did you apply for an increase of your staff?—There was a large item for stationery in which I effected a great saving.

414. But there was a large sum which you had, by which you could have had the strength of the office increased so as that you could keep up the column of arrears?—I could not do it without the Lord Lieutenant authorizing it.

415. But you never applied to increase your staff?—I did in 1875.

416. But from 1870 down to 1875 you made no application?—No.

417. Can you give us any copy of a letter to the Lord Lieutenant applying for an increase of the staff?—I can; and I can give the reply of His Excellency to the application.

418. But between 1870 and 1875 you took no steps to increase the staff in your office?—No. I was anxious to use economy, and until I was appointed there was scarcely anything at all allocated to the different departments. When I tell you that I saved sixty-two per cent. alone in having the leaders for stationery made public.

419. Mr. Brooks.—You stated that the clerks were engaged daily registering the transactions of the day?—Yes, certainly, in doing everything.

I do not think it was shown to us how they were engaged.

Mr. PHARRS.—The posting of these large books (pointing to book on the table) must be a considerable work.

420. Mr. Brooks (to Witness).—Is that the work you mean they were engaged in?—Yes.

421. Is it part of the duty of the collectors to return the names of lodgers in each house where the owners pay the taxes with the view of having them placed on the Parliamentary or Municipal roll?—No; the lodgers are very numerous. Some of them pay £1 6d., and others pay £1 12d., where these share landlords exist.

422. But each of them must pay a rent that would entitle him to be placed on the Parliamentary and Municipal franchises if the proper officer did his duty?—I don't think it is his duty to inquire when the opinion of two eminent Judges is that these people were not entitled to the franchise. My predecessor took the opinion of Judge Bury and Judge Warren. I can produce the opinions; and they both stated that these people were not entitled to be on the franchise. I would be very glad if they were on it.

Chairman.—Mr. Brooks' question does not refer to a question of law, but as to a matter of fact why a certain thing is not done.

423. Mr. Brooks.—Quite so. (To Witness).—They do not make any return then?—No.

424. Since your appointment an application has

been made to you by the Receiver for a list of rated persons who are in arrear—Not by the Executive.

425. You are aware of the provisions of the 56th section of the Act of the 12th and 13th Vis 1—Yes; that makes up the half yearly account.

426. Yes; has any application been made to you by the town clerk in reference to that—I—No; but Mr. O'Shaughnessy, who is acting for what is called the Liberal Association, made an application.

427. Has an application been made to you by the Board of Guardians—I—No.

428. Or by any other person—I—No.

429. CHAIRMAN.—What was the date of the application that was made by Mr. O'Shaughnessy—I—It was last year.

430. And up to that time no application had been made to you—I—No.

431. But as I understand, you conceive that you discharge practically the duty imposed by the 56th section by your annual report—I—I don't think the Act of Parliament requires that report we make out. There is nothing in the Act about it.

432. But what is contained in that report is founded on the 56th section as you understand it—I—Yes.

433. Mr. Receiver.—Have you any suggestion to give as to the disposal of the £1,284 which you apportioned among the various boards in 1876—I—Well, since the year 1870, a change on the department has sprung up in the way of persons to offices who have retired. It amounts now to nearly £1,160.

434. Would you recommend that that £1,284, or any portion of it, or sufficient portion of it should be given to additional clerks to keep this column of arrears—I—I think the staff ought to be increased.

435. There is another very important question—when the new duties as to the Municipal and Parliamentary franchises were imposed on the collectors did they receive any extra salary on that account for fulfilling those duties—They receive £30 each for making out the juries list.

436. But then notwithstanding that they received remuneration for the extra duty, that extra duty is considered a good explanation for the falling off of the natural business of the office—in the way of the proper business of the collection of rates—I—It consumes a great deal of their time, and prevents them collecting the rates.

437. But then the time devoted to the franchise lists has been deducted from their proper duties as collectors—I—They can't do two things at the same time.

438. CHAIRMAN.—I want to understand about that. Under the 12 Vis, cap. 95, was it not portion of your duty to make out the juries list—I—But not in the way it is done now.

439. There is a difference we know—I—Yes, and a serious difference.

440. I find by that Act that the Collector-General is to make out a list of the juries, giving their names, &c., and that is the Act that established your office—I—Yes.

441. And what you now say is that Lord O'Hagan's Act has made those lists more difficult to prepare, and in return for that the collectors get £30 a year each—I—They do.

442. I find by the 88th section of the 12th & 13th Vis, cap. 91, that the Collector-General is required to give the Town Clerk the names of the ratepayers of Dublin as shall be required. Isn't it under that section that the list for the municipal franchise is required—I—Yes.

443. Has there been any change as regards that—from the year 1850 down to the present time—I—I am not aware of any.

444. Immediately after the passing of that Act, had not the duties to be performed in reference to the Parliamentary franchises—I—But they are higher now.

445. Is that by an extension of the franchise, or have they new duties to perform in connexion with it that they had not before—I—They have to go now and inquire at each house what party is entitled to be on the list. They got very defective information.

446. I presume you have in your office now, among the collectors, some gentleman that was there before you became collector-general—I—Not many; there is one.

447. And I dare say the collectors will be better able themselves to tell the duties they perform under the various Acts than you can—I—Yes. I believe their labours are very laborious.

448. Are there any general instructions given to the collectors, as regards the part of the year at which they should make a demand for rates—I—They serve notices, and that occupies considerable time, as they have to write out these notices, and serve them personally on the houses.

449. As I understand, according to your Act of Parliament you have power to make rates payable by quarterly instalments—I—Yes.

450. And that was always done in your time—I—Yes; it was done before my time.

451. And you continued the practice—I—Yes. It virtually amounts to two payments in the year.

452. Do you think there is any advantage in making rates payable quarterly—I—I think it is an advantage.

453. I think you are right about that. After the rate has been struck is it the first duty of each collector in the several wards to serve the notices—I—to serve the notices.

454. Have you appointed any time within which every collector must serve these notices—I—it would be very difficult to do that, for some of them have large work to go through, and others small wards. Some of them have 3,000 or 4,000 notices to write and serve.

455. Don't you think it would be a desirable thing to have a rule that each collector must have his notices served by the end of January—I—I don't think he could do it.

456. Well, by the end of February 1—I am sure they use every exertion in doing it.

457. But as far as that is concerned you do not impose any rule upon them—you leave it to themselves—I could not impose any rule. Some of them have greater distances to go than others—for instance, in the South City or the North City Ward, and others, the North Dock, and they travel a good deal.

458. As a matter of fact, are any of the rates collected quarterly, or is it half yearly—I—There are very few paid quarterly—some, but not much.

459. Are there any rates for 1877 that were paid in as early as March in that year—I—Yes; for instance, Trinity College pays in January, and the Bank of Ireland pays.

460. But except in the case of public institutions, when is it the citizens commence to pay their rates—I—There are a few who pay quarterly, but not many.

461. What is the month in which the collection of rates properly commences from the citizens—I—in the second period.

462. I mean in the year after the first of January. Is there a substantial portion collected in the month of April—I—Oh, a very substantial.

463. Is there a substantial portion in March—I—There is a good deal, but not so much.

464. Well then, from April on, your rates are collected pretty uniformly each month—I—Yes, the collectors are anxious to earn their money, being paid on percentage.

465. As regards the money that is paid into the office, as you told us, have you been able to ascertain what class of people usually call and pay their money into the office—I—What class.

466. What class of people. Are they the better class or the poorer class—I—The better class generally, but still it is very hard to get some of them of the better class to pay.

467. But do you find the poorer class also pay money into the office—I—No. The crowd that was there on the 31st—I could scarcely get up stairs.

468. What of—the poor class—I—Yes.

469. In your office—I—Yes; they postpone it to the last day they can.

Jan 2, 1878.  
Mr. Dunn  
Magistrate.

Dec 2, 1858,  
Mr Dean  
Murray,

470. Why is it they run on to the Sheriff, is it because they would be sued after that?—They would be sued.

471. You mean on the 31st December?—Yes, the 31st December. The crowd of people there was extraordinary.

472. The collectors you may be paid by poundage?—Yes.

473. And that poundage, I suppose, differs in the different wards?—Yes.

474. Are the collectors paid poundage on the rates paid into the office?—On some of them, where they serve notice, they are; but they are not paid on what the Corporation pay in, or what comes direct to the office.

475. But in all other cases, whether the collector receives the money himself, or whether it is paid into the office, if he serves the notice he gets his poundage?—Yes.

476. You change the collectors from one ward to another?—Not often.

477. Have you no principle that governs you in that?—Yes, if I find a collector has not given good results from his ward, I change him to another and put a more active man in his place.

478. Is there any definite time for which a collector is to be in a particular ward?—No. I have not made it a hard and fast rule always to change them. I have two gentlemen this year who gave great satisfaction.

479. When you say you change a collector who has not produced good results from one ward to another do you mean that you put him to an easier ward?—I put him from a ward that I see there is negligence in, and in which there is a falling off from the year before.

480. Do I understand you to say the ground on which you change him is that, if you find a deficiency in owing to his want of activity you send him to a ward where up to that time the rates have been well collected?—I change him from the ward to another that is easier.

481. This does not then come to this, that you give a premium to the lazy man?—No; for then he would not get the usual amount of the other collectors.

482. It is perfectly fair to change the collectors from time to time so as to equalise their earnings in a number of years, but do you think it is fair, merely because a collector has been doing badly in one place to put him into the place of another who had been doing well?—The usage has been to change every three years.

483. Don't you think it would be a better plan, if you found your collector negligent in a particular ward, for you to suspend them for a certain time, and report the circumstance to Government?—That would be a sharp proceeding.

484. Don't you think it would have a tendency to make all your collectors work better, than by rewarding the man who is doing badly at the expense of a man who is doing well?—It is an awkward thing to suspend a collector for a certain time. For instance, if they have served the notice the rates cannot be recovered, because you could not sue a man who is suspended to come forward.

485. Do I understand you to convey that, if a collector dies in the course of the year, you have no means of recovering the rates in respect of which notices have been served?—We must have new notices.

486. What is the business of the Warrant Office you speak of?—When the magistrates give a decree he levies it.

487. And that is his duty?—Yes.

488. Then in point of fact, the amount of money collected through him represents the amount of money recovered through legal procedure, is that so?—Yes; that is so. Mr Murray, the collector to the department, will be able to tell you the amount.

489. Will he be able to give the amount of money recovered through legal procedure, for two or three years past?—Yes.

490. You could not do so yourself?—Yes, I could.

491. Would you have any difficulty in telling the amount of money that came into your hands through the warrant officer, for the years 1858 and 1859?—No.

492. We would like to have a return of that. You mentioned a discrepancy in the amount of what each collector earns. What is the minimum each collector is paid?—They have all nearly £350 a year, and some of them earn £300. I can get an exact account of it for you.

493. I would like to have an exact account of how much each collector earned in these years. I presume the reason you make the poundage higher in one ward than another is to equalise their earnings?—Yes.

494. Do you find the arrangement you made for that purpose equalises it?—It does, but if the sum is large it cannot correct it.

495. Mr. Murray.—Where a new collector is appointed to a district, does he receive a new ward-book?—He does.

496. A book from the office?—Yes.

497. And is in what way is he made acquainted with the existing arrears in the district?—In the book.

498. In the ward-book?—Yes.

499. Is there a column for arrears in that book?—I believe there is.

500. Have you got a ward-book here (book produced)? There is no column for arrears in this book. Supposing that that ward-book was lost or burned, how would you make up the loss of it?—We would go to the other ledger.

501. And make it up from the ledger?—Yes.

502. Mr. Pinney.—And going through the process that you intend to go through to satisfy us?—Yes, precisely.

503. We have only two books before us to-day, up to the present—one the assessment book, and the other the rate or collector's book—and we would like to have the other books, showing all the transaction of the office, especially the receipts and payments?—You want the book of receipts and payments—it is here (book produced).

504. That professes to be an account of receipts and expenditure. Have you any cash-book, showing the result of these books brought together in debit and credit form. Have you any cash-book representing your balance?—We have no cash-book, but the receipts are compared with the bank every Monday morning.

505. You do not keep a cash-book then?—No; we carry through my hands whatever I handle, using except cheques sent to the cash-office.

506. I asked you did you keep a cash-book?—No.

507. You have no other account then except these two, of payments and receipts, and never keep any?—No.

508. Do you never strike a balance every week, with the bank-book—the sums paid in, and so on?—Yes.

509. But you don't strike your balance to show the receipts, and on the other side the cheques that are drawn?—We allocate to the shilling the different sums the different parties are entitled to every week.

510. Then we may conclude there is no principal cash-book?—No, we have no cash-book.

511. Have you any general ledger showing not only the result of these two books of receipts and payments, but the whole affairs of your office—say general ledger?—No.

512. Have you any general ledger showing not only the results of those receipts and payments, but the whole business of your office?—No.

513. No general ledger?—No.

514. That would show the entire of the receipt accounts in that ledger—the entire of the amount received and arrears—the amount paid and all balances?—No.

515. You have no such book as that?—No.

516. And you have no cash book?—No.

517. I was under the impression that a book should be kept as nearly as possible in a mercantile way. This rate ledger has never been balanced for say one year since your appointment. When I say balanced—it was never totalled—the arrears declared and the cost brought out, and the statement shown, and the arrears. Balances in that form have never been made!—No.

518. If it had been balanced the totals of these books would give the excess and the deficiency; but that business has never been performed!—No.

519. CHAIRMAN.—I think that is all we will require from you at present, Mr. Maylan. There is no doubt we must examine you at a later period; but our object at present is to ascertain the facts connected with the entire working of the office. When we have taken further evidence both from your own officers and any gentlemen that wish to come forward to meet us, we will examine you again!—Very well.

The Commissioners then adjourned for a quarter of an hour.

After luncheon, Mr. Maylan again came forward and said—I thought you were asking me about myself when you asked did the collectors make no return of arrears? They do, and I go over them very carefully.

520. CHAIRMAN.—I understood from you in your former evidence that the collectors did make returns some time or other in the month of December, and that in the return we find published in the book or two columns, showing what was collectible, and the arrears collectible!—Yes, and I have them still.

521. Had you the sums that compose those sums before you?—Yes.

522. Do the collectors supply them in a long document, or what you would call a long sheet?—Yes, in a long sheet.

523. Do I understand you that the collectors are obliged to supply you in some time of the year—in December, I think, with lists of the amount of the arrears and their spans? whether they are collectible or not?—I question them strictly about it.

524. It is not a matter of questioning, but of the documents they lay before you!—They lay the documents before me, and I investigate it.

525. Have you any copies of those documents?—Well, I lend them to Mr. Taaffe.

526. We have told you to give the returns of the last year, and you will be supplied with a requisition for that as well as the other documents. You say you go through these returns respecting them as well as you can by inquiry, and by any other means in your power!—I go through every item of them.

527. Mr. BAXON.—Do you make no record of the result of your inquiries?—I make a record in a memorandum book to examine into such a case—A. H. or G.

528. But you keep no record of the names!—No.

529. CHAIRMAN.—In point of fact the sheet is copied by the collectors, and it is then transferred to Mr. Taaffe!—Yes.

#### MR. JAMES CROFTON examined.

530. CHAIRMAN.—I believe you are in the Collector-General's office!—Yes.

531. In what year did you enter it?—I was appointed on the 31st December, 1874, and had my official recommendation in 1875.

532. Had you been connected with the office before that?—No, I had not.

533. Had you been discharging any duties analogous to those of a collector?—No; but I know the working of the office.

534. In what way had you become acquainted with it?—From the formation of the Constitutional Club I had been connected with it, though not officially. I was for six months assistant secretary of the Constitutional Club.

535. Have you occasionally, during the time you have been in office, or have you frequently had complaints made to you as regards individual members of your staff?—I have.

536. Have they been frequent complaints, or only occasional?—Only occasional.

537. Did you ever find any of the complaints made in reference to members of the staff well grounded?—I did, and I spoke to one or two of the officers very severely.

538. I do not speak as to the manner of a collector, but have any complaints been made to you as to collectors in the office being negligent of any portion of their duty?—I don't think so, but when a complaint is made I investigate it.

539. I refer to a complaint of a serious character. During the period you were in office was it ever brought forward that any person under your control—collector or otherwise—had been negligent in the discharge of his duty, or had misconducted himself?—No; the sums have been collected.

540. Have particular individuals written to you saying that a particular officer, or particular class of officers had neglected their duty?—I have been written to that the sums were not collected.

541. Have you ever found a complaint of such a character as to justify you in suspending a collector?—Never.

542. Never!—Never.

543. You have already told us that you did suspend a collector. Was that upon your own investigation, or was it after a complaint?—For general misconduct.

544. Am I to understand that there was no complaint made of that collector?—A number of complaints.

545. From different individuals?—Yes, and he admitted them.

546. Were there ever similar complaints in reference to any other person?—There have been complaints from time to time, but I considered some of them very frivolous, and not well founded.

547. Mr. BAXON.—Were you not brought before the magistrates on one occasion by the owner of property, and did the owner in that case plead that the default was due to the negligence of the collector?—He did, and he was not liable.

548. Mr. MURRAY.—You told me, I think, that your staff at the present time was the same in number as in Mr. Stanton's time?—I did not say that. I said it was not increased.

549. You said it was not less in number than in Mr. Stanton's time?—It is an equal number now; but the last appointment was of a young man, who is of very little use. At the present the number of the staff is the same as in Mr. Stanton's time. The father at the present chief clerk was on the staff when I entered the office, but he never attended. He was an invalid. He retired shortly after.

550. He was the officer you told us was some time in your office without doing duty?—I think he was there for six months without doing any duty.

Mr. B. D. Maylan.  
Mr. B. D. Maylan.

Mr. James Crofton.

551. How did that come to give you a knowledge of the working of this office?—Simply by coming into it with payment of rates, so as to secure the franchise of parties.

552. You were appointed in January, 1875?—Yes.

553. Were you appointed on probation?—Certainly.

554. For what time did the probation continue?—Three months.

555. Did you get a certificate from Mr. Maylan?—I understand that the Collector-General had favourably reported of me to the Government for efficiency.

556. At all events, you were then permanently appointed?—I was.

557. What was the word that you commenced to

Am. 2, 1873  
Mr. James  
Cruikshank.

collect in, in 1875—I had two wards—Inn-Quay and Retford.

558. Were you the sole collector for those wards?—Yes; and to the present time.

559. From 1815 you have never been changed?—No.

560. And you have the sole charge of two wards?—Yes.

561. When you commenced your duties as collector in 1853, what document did you get from the office as an index of the areas that you were to collect?—The first information that I got was my collecting book.

562. Can you show a specimen of the collecting book?—I think you have seen it.

563. At all events, the book you got was similar to that produced this morning?—A counterpart.

564. That book, according to my recollection, contained in the first place the street in the ward and the number of the house?—Yes.

565. And opposite to that was the name?—Yes.

566. Which name was that of the occupier or owner?—Yes.

567. The occupier, or the owner, if the owner were personally liable?—Yes.

568. And opposite to that was the consolidated rate—the valuation first.

569. And then the consolidated rates?—Yes.

570. Not broken up?—No.

571. And then you had the rate for 1875?—Yes.

572. Did there appear in that book prior arrangements for 1873 or 1874?—No.

573. The book is divided into three columns?—It runs back to 1874 and 1873.

574. Did anything appear in the book in reference to 1874 and 1873?—No.

575. Were there nothing in reference to areas?—Nothing in the book.

576. So that all in the book you had was the assessment for 1875, with blank columns representing the years 1873 and 1874?—Exactly.

577. Had you yourself anything to do with the preparation of that book?—I presume you had not?—Nothing whatever.

578. Did you get any other book in addition to that?—Yes; there are areas sheets made up by the collectors in each year.

579. Who made up the areas sheets that you got?—Mr. Hunt, the previous collector.

580. Is he in the office now?—Yes.

581. Is he there still?—Yes.

582. The areas sheets were handed over to you?—Yes.

583. Have you any specimen of those areas sheets?—Yes, in the office.

584. Do you keep the areas sheets in your possession?—No; I think they are in the possession of the Collector-General. We have permission to use them when we choose.

585. Those areas sheets were not given into your custody?—No. The areas sheet was given to me for the purpose of entering the areas in the book with blank columns for 1873 and 1874.

586. Then you entered in the 1874 column what appeared to be the areas of that year, and in the 1873 column what appeared to be the areas of that year?—Yes; and every subsequent areas. There are three columns in the areas sheets—for 1872, 1873, and 1874.

587. Do you then enter them in your book from that?—Certainly.

588. And that you do before you commence the collection?—It must be done before that, but previously there is the preparation of the notices, on which you can enter the existence of the areas.

589. And the only reason you have of knowing what the areas are is from the sheet supplied to you?—Certainly.

590. Were these sheets loose, detached sheet, or were they bound together?—They were simply fastened together at the corner with a fastener and in a brown

paper cover. They are loose sheets given to us to fill up. We fasten them together at the corner.

591. You yourself from that time have such your prepared similar sheets?—Yes.

592. In what month do you prepare those sheets?—Now, immediately, or as soon as possible after the 31st December.

593. When you prepared your sheets for 1875, you could ascertain from your own knowledge the areas of that year, as you had been collecting in that year, but as regards any prior year you were depending on the sheets given to you?—Certainly.

594. Was that sheet checked by any office document?—No. It was gone through them by name, and explanations given to the Collector-General as to why it was not collected.

595. Were there any means taken by the Collector-General, when you produced the sheet to him of your two wards, to ascertain that they were the only areas outstanding?—No.

596. Mr. PIPPER.—There was no comparison made with any book in the office?—No.

597. CHAIRMAN.—Does that document faithfully represent the areas?—Yes.

598. Were there any means taken by the office by which it could be ascertained whether the amount put down was the amount outstanding, or that it was not some other sum?—Not unless you went to the ledgers and took down item by item.

599. If you went there do you think that the amount would correspond with the areas sheet?—I am quite certain there would be a discrepancy.

600. Because I believe those books are copied from the collectors' books?—It is simply a statement from their books, as to the amount outstanding at the end of the year.

601. And the only check you have is, that Mr. Moylan or Mr. Taffey would go over the book and ask whether A, B, or C, D had paid his rates?—Yes. In the areas sheet there is an observation column, and in that column we state whether it is a vacant house, whether it is a good debt, or that it is a debt that will be paid, or a bad debt, and is not recoverable, or "doubtful," if there is a doubt.

602. As regards the vacant houses that appear, are the areas upon those in any way carried into the next year's sheet?—Yes. In regard to all vacant houses, the areas on these are put into the notice for the next year, and if there is a tenant in the house then, or if a tenant comes in, he will have to make a declaration as to the time he came into possession, so they will be charged until such time as they make a declaration stating the date on which they came into possession.

603. At the end of the year 1875, in which there are a number of houses appearing as vacant, you say that an analysis is made of the houses that are vacant. When preparing your sheets at the end of the following year—in 1876—do the houses in areas in 1875 come into the new sheet?—If the houses continue vacant they are, and if they are occupied the person occupying is assessed from the date of occupation.

604. You account to the Collector-General as to how many houses are vacant, how many houses insatiable, how many doubtful, and how many not collected. Now as to vacant houses, ought they not to be struck out of the areas sheet?—They are struck out by remission papers. We fill in the vacant houses, and the taxes are accounted on account of vacancy.

605. You took us the houses of your areas sheet what was supplied to you by the collector in 1875?—Certainly.

606. Now, what I want to know is this. Are the areas ever discharged in any way, or kept open?—They are discharged by remission by the Collector-General.

607. We have heard that that does not appear in the books of the office. Does it appear in the books prepared by yourself?—I don't understand.

608. At the end of the year 1874, in your ward we

will say there is an arrear of £1,000, and at the end of the year 1875, after the collection of that year, there is another £1,000 in arrears, and £500 of the previous £1,000 has been paid. Do you start then by showing an arrear to the collection of £1,500?—We have the arrears entered in our books, and also cases where there have been remission papers.

629. Do you enter the remissions?—Yes; in the book.

630. When you send in the arrear sheets at the end of the year a certain portion of the arrears are written off?—Yes; by remission paper.

631. Is there a book in which the remissions are written off?—I think so.

632. Mr. HARRON.—Do you know positively I—I do not.

633. CHAIRMAN.—Tell us how you began to prepare the sheets for the year 1875. You get the sheets given to you for 1874. You prepared the arrear sheets for 1875 yourself. What did you do in 1875 to show the arrears?—Every rating that was not paid I entered on the arrear sheet—whether it was vacant, doubtful, or a good or bad debt.

634. Do you include in those items that you entered in 1875 or 1876 houses which were vacant so far back as 1873, and in respect of which no rates have been paid?—Certainly, if they have not been remitted.

635. What index have you that they are not registered?—Study the original collector's book, which I can not.

636. Now take the year 1875. I suppose there were some rates that were not collected by reason of the house being unoccupied?—Yes.

637. Is there any entry in your book of that?—No, there is the word "vacant."

638. Then, in the exercise of your discretion in preparing your arrear sheet, you do not include arrears on houses that are vacant?—I put the word "vacant" opposite houses that are vacant. When a house is vacant more than a year the arrears is remitted usually. I always put down the whole of the vacant houses in the arrear sheet.

639. Going back again to the first year when you begin to collect what is the first step you took?—I prepared the notices. The notices are given to us on a form with values from 10s. upwards.

640. We know the form of the notices. You then prepared these and served them, I suppose, at once?—As soon as possible.

641. Did you serve all the houses in your two wards as soon as you got these notices, I mean within a reasonable time after you had commenced the collecting there?—Certainly I did.

642. Can you tell us in what month you have generally finished the service of the notices?—That would depend, I need scarcely tell you, upon the time when we would get the notices.

643. Ought you not to get the notice after you get the books in the beginning of January?—As a matter of fact we never do.

644. When do you get the notices usually?—I am not certain, but on the last occasion I do not think the notices were in the office until about the 10th of February. I think that was about the date, but I am not quite sure.

645. And you did not get them until after that date?—No.

646. At what time can the people in the office begin to prepare these notices?—They make no preparation except simply to get them from the printers.

647. When are the rate books prepared by the office?—I do not know when the rate books are prepared by the office.

648. From your experience of the working of the office, when would the office be in a position to send to the printer to have these notices printed for the purpose of furnishing them?—I could not give an answer to that question, that is for the office to say.

649. Is there any reason why they should not be in

a position to send sufficient information to furnish the notices by the end of the month of December at the time they make the rates and make the assessment?—Mr. Taffel will, doubtless, be able to answer that question. I cannot.

650. All you know is that you do not get any of the notices until some time in February?—Since I have been in the office that has been so.

651. How soon after you have got the notices do you usually serve them?—Well, I at once set about performing the duty. I should tell you that it would be quite impossible for a collector to write out the whole of his arrears, and serve them as well—to prepare them, and serve them, and the consequence is that we have to employ clerks to assist me in the preparation of these notices.

652. What part of the notices have you to prepare?—Well, each notice I sign, put in the arrears, and see that the notice is a correct one for the house for which it is filled up.

653. When you get the notices from the Collector-General's office, are they applicable to a particular house, or is it by the entries you put upon them that they are made applicable to each house?—They are printed in several values.

654. Well, that being so, there is no reason why the Collector-General should not have numbers of those notices in stock, or get them by the fist of January, and as far as you can see they might be printed off at any season of the year?—The rates and amounts of assessment are printed opposite the different values. The different rates are put on the face of the notice, and the different values, and the different assessments, according to such values.

655. Then, under those circumstances there is no reason why, at all events immediately after the rate is struck, the Collector-General should not have the notices printed—is there?—I see no reason why that should not be done.

656. Mr. PUGH.—If you had possession of the notices sooner, would you be able to proceed with the service of them, or would your duties in connection with the rate-book impede you in serving the notices? If you had them in January would you be in a position to serve them, or would your other duties prevent you doing so?—My other duties would interfere; for instance, the preparation of the arrear sheets, which is a matter entailing a very considerable amount of trouble.

657. That you do in the month of January?—Yes.

658. Then, I presume that, during the month of January, and up to the time you get these notices, you are engaged, or I understand you, in the preparation of the arrear sheets, or at most collecting the arrears of previous years—you cannot do more than that?—I cannot do more than that, because even up to the present time the arrears are coming in.

659. But supposing you got your notices towards the middle of February, about what time do you think it would take you to serve your two wards with them?—well, as a general rule?—Well, as I have about 6,000 ratings in my two wards, to do the work carefully it would take me four months—that is if I did the whole of the notices myself.

660. But you told us just now that you had assistance?—Yes; I obtain assistance, and with that assistance it would take me, I should say, about three months.

661. The assistance you get is clerical, I presume?—Yes; the preliminaries are put in by my clerk, he writes on the notices the name of the owner of the house, and so on, and I have to go through them afterwards, and sign them, and where there are arrears due, I have to add on the amount of the arrears on each notice.

662. Do you supply the clerical assistance yourself?—Yes; the clerical assistance is supplied by ourselves.

663. At your own expense?—Yes.

664. Concurrently with the service of the notices, you are collecting also some portions of that year's

Jan 5 1878  
Mr. James  
Coffin

JAN. 5, 1878  
Sir James  
Gifford

rate—I—When I am serving part of a district, such I may mention as Botland-square, many of the people will pay on the service of the notice, and send me a cheque. During this time we very often have a Poor Law election, at the end of February, in which we are engaged from seven to eight, or may be ten days.

645. CHAIRMAN.—We will go into your other duties afterwards, but first I want to exhaust the list of your duties in connection with the collection of rates. As far as you can, consistently with the performance of the other duties you have to discharge, when you get the notices and serve them, you begin to make some of the collections—I—Yes.

646. Mr. FENWY.—When you are serving the notices, which appears to take a considerable time, do you suspend the collection of arrears?—Yes, for we have no books. If we got our books—

647. Do you suspend your duty of collecting arrears?—Certainly. We do not usually get the receipts before February or March. Any arrears paid in are paid in through the office.

648. CHAIRMAN.—Then, during the month of January you do not collect arrears?—No, we have not one book, with the receipts.

649. The same thing applies to February?—Certainly.

650. Mr. PETERS.—Can you explain the reason why you do not get the receipts—I only take the matter as being incidental.

651. Would they be supplied if you required them?—Certainly; if we required them.

652. CHAIRMAN.—During the time you are preparing the arrears sheets for the previous year, you suspend the collection of arrears, and whatever arrears are paid during that period are paid into the office?—Yes.

653. What are the two wards in which you collect?—The Rotunda and Inns-quay.

654. What is the valuation of the Rotunda?—I don't know.

655. What is the amount of the rates received for that ward last year?—I cannot say.

656. I see that the valuation of the Rotunda Ward for the year 1875 was £13,387 10s., and for the Inns-quay Ward £36,200 for that year. Now, taking first of all the Rotunda Ward, what is a rate is the character of that ward, as regards the class of property in it. Is it a better part of the city, or a worse part?—It is a good part of the city most certainly.

657. What is the percentage you get for the collection of the rates there?—The same as in the other ward—2½d in the pound.

658. Is the other ward—the Inns-quay Ward—in the property of a good character there?—The property is very wretched in some portions, and in one part it is very troublesome.

659. Can you tell us the amount, or do any of these documents show the amount—in the Rotunda Ward for instance—that you collected in each year, and the assessments upon each year?—Certainly, the books will show that.

660. I am taking now this sheet for the year 1876, and in the Rotunda Ward for that year I see that the amount which was assessed upon it was £15,900 3s. 1d. I find there was collected from that ward—the Rotunda—in that year the sum of £14,850 10s. 7d., but that of course included the arrears of previous years?—Yes.

661. I take it that the amount of arrears collected each year is much about the same, it is a matter that does not vary much?—Yes.

662. I take it that you should have collected in that ward £15,900 2s. 1d., whence the amount you actually obtained was £14,850 10s. 7d., which would show a deficiency of a little over £1,000. Can you give us any information or remarks that sum of £1,000—as to what way it was made up? Can you inform us what portion of it was by reason of the houses being vacant?—I cannot. I could not now go into figures, because I am not prepared. I did not ex-

pect I would be examined as to figures, and without reference to books I could not form an idea as to answer your question.

663. What would be about the percentage of that £15,900 made up of vacant houses?—I could not now say.

664. Will you be able to get us those figures at some other time?—Certainly. I had not the slightest idea of being examined on those matters to-day.

665. Now I will take the Inns-quay Ward, and I find that in that ward there was assessed in that year £16,283 7s. 1d., and I find that the gross amount which was collected from the Inns-quay Ward in that year was £13,811 16s. 2d. Now, you have already told us that the Rotunda Ward is a prosperous part of your district, and that the Inns-quay is a wretched portion of it—leaving out the consideration of vacant houses, from which of course you could not collect—what, during the three years that you have been in office, do you think the causes are, and from what do they arise, for the deficiency apart from vacant houses, as I said before?—In a great measure from insolvency and under that head I mean those people who really are not worth even summoning, or whom, in fact, the value of the cost of the summons would be thrown away, and thus a further waste of the rates incurred. There are people who are living in houses—there are some instances of men—I could instance one man named Murphy whom I got with very large arrears, and whom I summoned. That case was compromised by the office by taking a certain sum in satisfaction of the then charge. But since then, in the case of the same man, there are two years' arrears—for the years 1875 and 1876. Then again there are a great many poor houses in Mary-le-bone and Bell-lane. In the last mentioned place I have never collected, nor have I even served the notices. It is one of the most wretched parts of the city, and in that locality the rates are irrecoverable.

666. Now, take the Rotunda Ward—are there many houses in that ward let to lodgers in such a way as that the rates would fall upon the immediate lessee according to the Act?—There are portions of the ward where that would be so, but very much less than in the Inns-quay Ward. There are not very many houses of that description.

667. In your experience of the Rotunda Ward is there any substantial portion of the rates lost in the case of houses that are let that way in tenements where the immediate lessee is responsible?—Not many.

668. Have you, in your experience, ever found the rates lost in that ward by reason of there being what Mr. Mayne has described as short landlords?—Oh, yes; there are instances of that, no doubt, but not many of them.

669. Could you say that any substantial portion of the rates has been lost from that cause?—In the Rotunda Ward no substantial portion.

670. Have you ever taken proceedings in that ward against short landlords, and been defeated?—Yes, I think the man Murphy, to whom I alluded just now, has two houses in that ward.

671. Was that man Murphy, against whom you took proceedings, was he rated by reason of his being the immediate lessee or the proprietor?—By reason of his being the immediate lessee.

672. Were the houses he had let in the hands of persons who had no goods?—Yes; they were simply let to lodgers from week to week.

673. Had they no class of goods?—Well, you can very well imagine what property a class of tenants paying from £1 to £2 per week would possess.

674. If you had power of distraint on the premises themselves, could you have recovered those rates?—I think it would have been very wrong to have recovered the rates from the owners of such goods as the poorest persons, and from tenants who usually pay their rates in fact are made to pay it to the last farthing.

675. But if you recovered the rates from them they could deduct the amount so recovered from the busi-

675. *As to rent*—*Not weekly tenants*, I do not think that weekly tenants could do that.

676. Don't you think that in the case of weekly tenants if you distrained they could recover from the landlord?—They might, through a process of law, but even so I do not see how we could get so large amounts from people.

677. They used not recover by process of law, but by deducting the amount from the landlord—I do not see how we could hope to get so much as, say £5 from such tenants. Their whole goods would not be worth that sum.

678. In reference to that class of property, do you think that it would improve your position as regards it if it were in your power to serve notice on the tenants to pay their rent to you—that legal payment could not be made to the landlord until the sums were paid?—I do not know, from my own experience, but I believe there is some such notice at present existing. I believe there is some such power, if I am not mistaken.

679. Whether the power exists or not, you never put it in force?—I certainly never put it in force.

680. Then, in the case of the Rotunda Ward, have there been any rates lost in that ward by reason of bills of sale and by reason of property in good substantial houses not belonging to the occupiers of the houses themselves?—Not in that ward.

681. You have never experienced any loss of that kind there?—No; there is one instance which I can hardly call a bill of sale, because there was simply nothing in it for which a bill of sale could be given properly. The house has been held by a married woman, and we cannot get at her husband in order to make him legally liable.

682. Taking, for instance the Rotunda Ward, is there, as far as you are aware, any charge that could be made in the present system of collection in that ward, or in the law that would make the rates in that ward more easily recoverable?—Not in that individual ward.

683. As I understand from you, you conceive that there is no substantial loss in the Rotunda Ward arising from share landlords, and there is no substantial loss arising from bills of sale?—Exactly so.

684. Now, take the other ward—the East-gray Ward—there what portion of class of houses have large proportion of the loss in that ward arisen?—Principally the houses in a locality that I have already mentioned, and in that locality there is a very large loss—I refer to Mary's Lane. In that district the houses are of a very watchful character, in which it is impossible sometimes to arrive at discovering who is really the owner. I had on a recent occasion—at the end of November—to examine a man, and I inserted this case to furnish a specimen of how matters are managed there. I had summoned, as I thought, the occupier of the house, the man had occupied the house in 1875, and I was informed by his daughter that he was the sole occupier. After serving the notice I examined him, and he came forward and swore that he had not been in the house for two years. On his daughter being asked how it was she had given the information she had furnished me with, she admitted that she had done so in order to secure his vote on the list. That man was a weekly tenant.

685. Are those houses rated under £5 or over £5?—That house was rated at £10.

686. Who was responsible in the case of the houses you speak of on which the rates were lost in Mary's Lane, the immediate lessor or the occupier?—The immediate lessor.

687. As a rule then it is not the occupier who is responsible?—No, as a rule the immediate lessor is responsible.

688. What means have you of ascertaining whether the immediate lessors of those houses of which you speak?—Simply the word of whoever may be in the house.

689. And, as far as I understand you, you supply,

from whatever ingenuity you can make, to the Collector-General the materials for making out the rate-book and putting the names upon it?—Yes. The rate-book, I should mention, is a standing book with the names already in it. We correct any mistakes we may find in it, and make any alterations that may be necessary.

690. When you serve notice of the rates on a particular man and he does not object to it, can he come forward afterwards and dispute his liability to pay that rate?—I stated before, first, on the notice being served on the individual. That is the only time for objection, and *soof* must be finished of the individual service of the notice. I did not say that the rate-book was prima facie evidence.

691. At all events this power exists, that if you discover an error in the name you got in the rate-book you can have it corrected?—Certainly.

692. There is also in your Act of Parliament power of serving a second notice?—Yes.

693. Have you had many instances of cases in which you have proceeded against the immediate lessors of houses, and found after you had proceeded against them that they denied that they were the immediate lessors, or had anything to do with the houses?—Yes, I had a recent case.

694. Have you in your experience had many instances in which the immediate lessor alleged, after you took proceedings against him, that he was not the immediate lessor at all, and that he was not responsible for the house which formed the subject of the proceedings?—Except on a recent occasion I do not think I have had any.

695. Have you, after taking proceedings against immediate lessors for the recovery of the rates, and when you get your decree found it fruitless by reason of not being able to levy?—I have, but very often the money is lost after the decree is obtained, because frequently before the officers are able to execute the decree the people have moved away.

696. According to your experience has it often happened to you that having taken proceedings against a man, and having got your decree, you have not been able to recover the amount?—Very frequently I have not been able to recover one shilling.

697. Can you tell us in about how many cases you took proceedings in the course of a year—one hundred cases?—Yes, more than that.

698. Two hundred cases?—Not quite so large a number as that. About 150 or 160 cases I should think.

699. Were you successful in recovering in the majority of those cases?—Yes; success in getting the money.

700. But you don't know what becomes of the decree afterwards?—Oh, yes, we do.

701. Whether the money is recovered or not?—I make ascertain that in order to make up my books.

702. Do you know whether in the majority of cases you are successful in getting the amounts?—I should say that in the majority of cases we are successful in getting the amount.

703. Do I understand you to say that as regards the greater number of the premises in respect of which you sustain loss of the rates, that they are places where you do not consider it worth while to take proceedings?—Yes, which we put on a list called the innocent list, and in each case Mr. Yarde will go round to the place, and he will certify whether or not our previous information is correct or not.

704. According to the experience you have gained of these two wards for the last two or three years is there any suggestion you can make as to a means by which the rates could be more easily recovered?—Well, as to the time I think I could.

705. What do you say about the time?—I think the practice of allowing the rates to extend to the 31st of December is fitted to the proper collection of them.

706. How do you mean extending to the 31st of December?—I mean this—that before the greater

Aug. 2, 1878.  
Mr. Justice  
Cochrane

JAN. 8, 1878.  
Mr. James  
Crafter

number of ratepayers see that they have up to the 31st of December to pay the rates they put the collector off. Particularly is that the case in the poor portions of the districts among shopkeepers and persons of that description. Asking as they possibly can, and so often as they possibly can, they have the use of the capital, and finally make the amount of the rates out of the use of them for so long a period.

705. Is there anything to prevent you taking proceedings against persons who won't pay you the rates before the 31st of December?—It has never been done.

706. The rates are due prior to that time?—They are.

707. How long before that time?—The first instalment is due on the 1st of January, and practically the last instalment is taken up to the 1st of June following.

708. As I understand it, by the way in which the rates are taken the first instalment is payable on the 1st of January, but if the instalment be not paid within that quarter you can recover the entire rate: is not that so?—Yes, certainly.

709. And you can refuse to take less than the entire year?—Yes.

710. Under these circumstances the ratepayers have not up till the 31st of December assuming you exercised the powers you possessed?—There is some difficulty with regard to exercising these powers, and especially with the wealthy part of the people.

711. But you gave as a reason for an inefficient collection that the time was too long. Does not that rest with yourselves? The collectors could take proceedings earlier if they liked?—It would be for the public interest if the ratepayers were obliged to pay by the 31st of October, so that the officers would have November to square up their accounts, and to sustain those who did not pay up to that time. If that course was followed, in my opinion, there would be a much better collection of the rates.

712. Is it under any rule of the office that proceedings are not taken until the 31st of December, or is it by a kind of tacit practice?—It is by practice.

713. And you are of opinion that it would be better if that practice were changed?—Yes.

714. Mr. PHILIPS.—With regard to the having of summonses—do you use discretion in the case of amassing a ratepayer?—Certainly.

715. When you see there is no prospect of obtaining payment otherwise?—Yes.

716. But in the case of there being no prospect of payment at all, you do not go to the expense of the cost of the summons?—Yes. I may mention, by way of explanation, that if a shopkeeper, for instance, who has hitherto paid the rates regularly within the year says—"I will pay you on a certain day," I think we are bound to respect such an arrangement as that. I think it would be harsh to summon a man who had regularly paid his rates hitherto, and in such cases, I think it is only just to allow the payment to extend from year to year. My practice, however, has been, that where I once was deceived by a man, I never give him the opportunity of deceiving me again, because when the rates again become due, I summon him for them if they were not paid within the allotted time.

717. But, when you see no chance of recovering, you do not extend the cost of the summons?—Certainly not; I call a case like that an insolvent case.

718. Do you think it would increase the levy of the rates in your districts if you had power to distrain the goods of any person upon the premises, no matter to whom they belonged, whether the person assessed or a stranger?—There is no doubt it would give us much greater power, and increase the facilities for the collection, I am certain.

719. You have already told us that you have not lost much by virtue of not being able to distrain?—Not in the Rotunda, Ward.

720. In the other ward have you?—In the other ward there has been a considerable loss.

721. By reason of not being able to distrain?—In fact I don't know whether even distraining would bring in anything there.

722. Do you think it would be a good thing for the rates if they were to be a continuing charge on the premises, so that the incoming tenant would be liable?—Yes, because the landlords would feel it to their interest to see the rates paid.

723. You have told us your duties in connexion with the collection of rates, and you say you are not able to give your entire time to that, because you have other duties. What other duties have you to perform besides the collection of the rates? I may continue with the answer, I suppose?—Yes.

724. But I look upon that as connected with the rates—but I mean duties outside those imposed on you by the Collector-General's Act of Parliament. In the early part of the year at Fleetway, there are the poor law elections, in which we are engaged, as we are obliged to attend, and mark those who had paid their rates before the 31st of December—all the people entitled to vote, proxy holders, rated occupiers, and so on.

725. Where do you attend for that purpose?—At the unions.

726. As I understand, you do not make out any of the sheets yourselves?—No; we simply mark them.

727. You attend with your books and the documents which are provided by the Clerks of the Union you mark?—Yes; we mark whether the rates were paid, or were due on the 31st of December.

728. That is all you have to do in relation to the Poor Law elections?—Yes, but I should tell you that we first go on the day of nomination to ascertain whether the candidates are or are not competent to stand.

729. Then you have no writing—you have simply to mark the payment?—Simply to mark the payment, and also the instances in which payment is due, on the lists supplied to us.

730. Whether that duty is properly discharged or not depends entirely on the officer who attends?—Yes.

731. There can be no change in connexion with that?—No; I think not.

732. What is the next extra duty you have to perform?—The Parliamentary voters list.

733. I presume the duty to which you just referred in connexion with the Poor Law, only takes place in the case of a contested election?—Yes.

734. But except in the case of a contested election, you are not required before?—Yes; but of course we have to attend on the day of nomination.

735. Assuming that there was no contested election, what time would be occupied in the performance of that duty?—About ten or twelve days; we are paid 10s. 6d. a day for our services, so that the amount paid by each officer at nomination, will show the number of days we are engaged at each period.

736. What are your duties with reference to the Parliamentary voters list?—We have simply to mark the list "paid" or "due."

737. Have you anything to do with the preparation of the sheets?—No; not with the preparation of the sheets, but we have to attend at the Court during the revision of the lists for our wages.

738. Who is it that prepares the list on which you mark what is paid and what is due?—I cannot say; Mr. Thack will tell you.

739. Is it prepared in your office?—Yes.

740. You have nothing to do with it?—No.

741. Is the other list—I mean the one for each of the Poor Law Unions—prepared in the Collector-General's office?—No; they are prepared by the officers of the respective unions.

742. Now, how much of your time as collector is taken up with Parliamentary business?—That largely depends on the amount of litigation that takes place in the Revision Court.

743. We all know how long the Revision Court sits; is your work confined to the sittings of the

Revision Court)—By no means. The marked lists are generally prepared by us at night—that is overtime and over-work, for which we do not get any recompence.

745 Well, as far as that is concerned, that has been the law for a great many years!—There is a provision made for payment, but not to the collectors, and they have a heavy duty to discharge.

746 But as you are doubtless aware there has been no change in the law since 1874, so that you were aware, it may be presumed, what your duties were at the time you undertook and commenced to discharge them. What other duties have you to discharge?—Then there is the preparation of the jury lists.

747 Do you prepare those lists?—We do not write those lists. They are prepared in our office by Mr. Taaffe.

748 Well, what is your duty?—Our duty is the revision of those lists and the supplying of information for them. We see that all the dead men are removed, and add all the new names with particulars of their age and profession of each, the preparation of which is often a very troublesome duty to perform after our attendance during the three weeks of the sitting of the Court.

749 When are you required to be present in connection with the Preliminary List?—The collectors are only required to be present during the revision of their respective work.

750 How long does it take you to collect the necessary information for that list?—It goes on during the whole year.

751 You are collecting the information during the whole year?—Certainly.

752 In collecting that information, you are discharging that duty while you are collecting the rates?—Yes; if a man wants to frustrate himself, he will collect the information whenever he can.

753 Mr. BROOKS.—The whole of the collectors are not obliged to attend simultaneously at the Revision Courts?—No, only during the revision of their own work.

754 So that there is not more than one attending in each court?—There is not on the south side.

755 But there are not more than two engaged thus at any one time?—No; unless there happens to be a special case, in which a man is sent for to give information.

756 The CHAIRMAN.—Is there any other duty performed by you?—We have the Municipal lists to mark and see that the rates have paid up to the 31st of August.

757 By whom are those lists prepared?—They are prepared, I believe, by the Town Clerk.

758 They are not prepared by the collectors?—No.

759 Then your duty is simply to mark the lists?—Yes; but the marking of those lists occurs at a very busy time of the year, in August. We have all the extra duties to perform at night, beyond doing all the ordinary duties in what we may call overtime and over-work.

760 As regards generally, your department, so far as the collection of rates is concerned, has your experience, during the last three years, led you to suggest any changes in any portion of the system so as to make it more efficient, in addition to what you have told me already about the system of collection generally?—The serving of the notices is a very important point, as I have already stated. Sometimes it would be four or five months before the notice would be served. During that time a person may have been in occupation and have left, and unless you had served the notice upon him there is no liability, and you could not recover unless you served him with the notice. I think if on the 1st of January, in the Government Gazette, a man was made liable for the rates by the Gazette, stating the rates and making

those people liable who were then resident, it would have a beneficial result.

762 You think the individual service of notices on each house is a thing that might be remedied?—Yes, and I would have a certificate of valuation (which would last until the value was altered) served on each house from the Valuation Office, stating the value, and I would then oblige such persons coming into occupation to make a return to the Collector-General, under some small penalty, for landlord interest, stating that they went into occupation on a certain day. Such a plan would make the Collector-General's books almost perfect, because each man would then note himself.

763 Don't you think such a plan would rather tend to make the books imperfect, if a man was called upon to note himself, because many would not do so?—But if they were made to note themselves, under a small penalty, we would have a better chance of making the collection. If you imposed that duty on the landlords, as well as the tenants, it would be for the landlord's interest to see the house properly noted.

764 But then if that was done would you take away the duty of the Collector of Rates, in looking after and seeing who occupies premises, and in making returns in reference to them?—I would put that duty on the individual, because in the Revision Courts there has been a great outcry about the collectors not putting the proper name upon the rate books. If only the occupant was obliged to note himself, it would then take the onus off the collector altogether.

765 Do I understand you to suggest the transfer of the duty, which now rests on the collector, to ascertain who the proper person is?—I regret having mentioned the matter at all, I will not say anything more about it.

766 Mr. BROOKS.—Do I understand you to say, that you have never served notices in Holloway?—Certainly; I have never been there. I have passed by each end of that thoroughfare, but never through it.

767 You have not made any demand for rates from the owners or occupiers of the houses in that street?—No.

768 We wish to know your reasons for not applying?—Certainly, as you have been in the locality probably, you would know the reasons better than I could. My reason for not applying is, because the locality is really one of such bad repute, that, unless I had the protection of a couple of police officers, I would not go into it.

769 Have you ever been threatened?—I have never tried whether the people in that lane would threaten me, so I have never ventured into the thoroughfare. I believe the whole of that locality is in the hands of persons named Krogh, who are, I believe, house-jobbers. As the houses there are occupied by bad characters I left the notices with the Kroghs, and I was defeated on a technical point—because I had not served the notices at the houses.

770 And you did not serve the notices in the houses because the locality is one of bad repute?—Yes, as I said before, I would not enter that lane unless I had a couple of police officers with me for protection.

771 Do you not at the present time see the place watched at both ends by policemen?—Yes. I do not know whether I would be permitted with some £70 or £80 in my pocket to intrude business without molestation, and I think if I went into the place at all these who are my accusers would be very ready of occupying the position of securities for me for very long. I would not be safe there with such an amount of money on my person.

772 Do you know if the houses in that lane have been visited by the Collector-General or Mr. Taaffe?—I don't know. I have brought the matter under the notice of the Collector-General, who directed the amount of the rates of that locality to be written off as recoverable after I brought the case under his notice.

(The Commissioners then adjourned until the following morning.)

JULY 1, 1890.

Mr. JAMES COOPER.

JAN 4, 1878.

SECOND DAY.—FRIDAY, JANUARY 4, 1878.

Present.—HUGH HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; HERBERT MURRAY, Esq.; and A. J. PHIPPS, Esq.; together with THOMAS BROWNING, Esq., Secretary.

773. CHAIRMAN.—In the course of the examination of the Collector-General and another witness, Mr. Crofton, on yesterday, certain documents were asked for. The Secretary of the Commission took a note of them, and Mr. Moyles was informed that a requisition would be sent to the Collector-General's office for them. I will state what the documents were. The first document asked for was a return showing the amount of money lodged in respect of rates by the public direct in the Collector-General's office, and not through the collectors during the years 1876 and 1877. We are aware that this can be given without difficulty. Secondly, a return of the rates collected through the department. Thirdly, we require the annual returns made to the Collector-General by the collectors in December, 1876, in respect of arrears for the year. These documents, I believe, were subsequently called the arrear sheets. Have these been brought down to-day?

Mrs. Tuggey.—They have not yet.

774. CHAIRMAN.—Send for them at once. They will be required, and also the return for the previous year, 1875. The next document required, number four, is a return of the vacant houses for each year, from 1876 to 1875, both inclusive, showing the amount of rates levied on that account—I do not know whether that return can be easily got, but it is absolutely essential for our purpose that we should have it, whether it takes time or not. Fifthly, we require a return of the amount remitted on account of insolvency for the same years. Sixth, a statement of other remissions, statements, and exemptions for the same years. We require also the word ledgers for 1868 and 1869. We require also the schedule attached to the audit account of 1876 together with the account itself.

Mrs. Tuggey.—They are in the hands of the Receiver Master, he has always kept them. They are not returned to me.

775. CHAIRMAN.—Have you no copies?

Mrs. Tuggey.—No, we have not.

776. CHAIRMAN.—They possibly can be got from the Receiver Master. The next document we require is a statement of the arrears worked out from the office books from 1870 to the present time. It will be possible to get that. Then a copy of the application made to the Lord Lieutenant in 1873 for an increase of the office staff, and the reply received from the Government thereon. Have these documents been brought down?

Mrs. Tuggey.—Yes.

777. CHAIRMAN.—We also require a return of the amounts recovered by proceedings of the warrant officer in 1875 and 1876, also a return of the actual amount of remission for the collection of rates carried by the collectors in each of these years 1875 and 1876. I understand we are in a position at present to have only two of these—the word ledgers and letters. Be kind enough to let us see the letters. We will read them as portion of the evidence.

Mr. Moyles, Collector-General.—I was asked during the progress of my examination to produce the form that I got from the cash office in the Bank (hands in documents).

778. CHAIRMAN.—This, I understand, is the form which you receive from the Bank of Ireland each day?—Yes.

779. This represents all the judgments made on that day by the collectors as well as from your office?—No.

780. "Received from the Collector-General of Rates and Taxes £458 17s. 5d." This is a judgment docket?—Yes.

781. Whose were the hands that lodged that money in the Bank?—It was received from various people.

782. But who lodged it?—Mr. Lambert.

783. This money represents merely the offer only?—Yes; I also produce a copy of the Battalions Act, which I was asked for.

784. Mr. Bacon.—Do your collectors get similar receipts from the Bank when they make lodgements?—They do.

785. Have you got any of those?

Mr. Phipps.—They are exactly the same.

786. Mr. Bacon (to Collector-General).—Then you and your collectors get a similar receipt?—Yes.

787. CHAIRMAN.—The amount received by your collectors is not lodged in one sum, but the separate collection of each collector is by him deposited in the Bank?—Each collector lodges his own money each day.

788. And obtains a receipt?—Yes.

789. And the bank receipt is his voucher?—Yes.

790. Have you any other means of ascertaining the amount lodged by the collectors, except that Bank receipt?—These Bank receipts are attached with the receipts which are issued. They must correspond. They will show the amount of money for which the receipts were issued, and that it was lodged in the Bank.

791. The collector having a certain number of receipts given to him to exhibit these and the voucher from the Bank?—Yes; on Monday mornings he has account for the receipts he gets, and that he lodged the money in the Bank.

792. Mr. Phipps.—You get your information from the Bank pay-book on regards the lodgements made by the collectors in the Bank?—It is compiled every Monday.

793. CHAIRMAN.—When do you know first that the collector has deposited a sum of money?—He produces the bank receipt for it.

794. The office has no record of the amount the collector is about to pay in?—No.

795. You are in fact, not aware of it yourself until he has made the lodgement?—No.

796. The collector does not pay the money to the Collector-General. The collector pays it direct into bank hands?—He does.

797. These receipts are the ordinary dockets given by the bank to persons who lodge money?—Yes.

798. I want to see the book in which this sum of £445 17s. 5d., for which the bank receipt was produced, appears—a book which ought to be kept by the cash-clerk?—He keeps a memorandum book. Do you know the book, Mr. Taffel?

Mrs. Tuggey.—Of course I do.

799. CHAIRMAN.—My question was not addressed to the mere fact of getting a receipt for the great sum, but whether there were entries made in the office of the items making up that amount. As I understand, you stated yesterday you did not know there was any such book kept by the cash-clerk at all, and that the only thing he sent up were receipts which were afterwards posted?—The collector gets the receipts which are afterwards compared with the voucher from the bank, as to the lodgment.

800. But your evidence is that the receiving clerk keeps no such account from day to day at all?—He keeps a memorandum. He keeps no cash in hands.

801. This is the Battalions Act, which you state gives the Battalions Commissioners certain powers which you in the Collector-General's office have not got?—Quite so. This was a matter which interested

a very strict investigation by the Local Government Board as you will see from the correspondence which I produce.

842. This appears to be a correspondence which passed between the Collector-General's office and the Local Government Board in 1873 in reference to the selection of poor men!—Yes. That embraces the whole thing.

843. You tender this to show me the result of certain investigations made by that Board?—Exactly.

844. Here is a letter bearing date the 16th September, 1873, to Mr. Banks, the Under-Secretary, by Mr. Moylan, the Collector-General of Rates. The letter is as follows:—

"Collector-General's Office, 41, Fleet-street,  
16th September, 1873

"Sir,—I beg to forward herewith a letter I have received from Mr. J. J. Duffy, a poor clerk in this department, enclosing a copy of a circular from Dr. Clegg, recommending that Mr. Duffy and other inmates' leave of absence. Should this lengthened leave be granted, I would require an additional clerk, as my official staff is very small, and the business of the department is actually increasing. Under all circumstances I would prefer a permanent appointment, in view of the temporary assistant could not, with safety, be put to departmental duty, which used to be performed from day to day.

"I have the honour to be, sir, your obedient servant,

"D. MOYLAN,  
"Collector-General."

845. The following is the reply:—

"Bath Castle, 24th September, 1873

"Sir,—Referring to your letter of the 16th last, and to the last paragraph of my reply thereto of the 20th inst., I am directed by the Local Government Board to inform you that His Grace, as at present advised, does not consider it expedient to appoint a permanent additional clerk to your office in consequence of the temporary absence of a member of the permanent staff, and trusts that you will be able to find a fit and proper substitute who would perform Mr. Duffy's work during his absence.

"I am, sir, your obedient servant,

"W. H. BURKE.

"The Collector-General of Rates, 41, Fleet-street."

846. It is evident from the reply that there must be some intervening correspondence, Mr. Moylan. This does not represent the entire correspondence!—I think so.

846. Reference is made there to a letter which was written by Mr. Burke on the "20th instant"!—I will let you have it.

847. We shall have the correspondence in evidence as far as it goes.

Mr. Foulke.—The letter to which Mr. Banks refers therein clearly greatest the leave to Mr. Duffy.

848. Is that letter in the office?

Mr. Foulke.—It is.

849. Let us have it. Is this the only correspondence you ever had with the Government during the period of your office as Collector-General requiring additional help in the office?—It is.

850. Didn't you observe in your letter that you were not asking for an additional permanent clerk, but you were merely asking that you should have an additional clerk during a period of six months!—I should have liked the appointment to be permanent, as there might be other sickness afterwards, and an additional clerk would have been desirable. Those were constantly gentlemen in the office absent on medical certificates.

851. I would not consider this was a representation to the Government that the staff in its ordinary state when every person was in health and at work, was insufficient for the duties!—I think that is implied. The letter on that point need speak for themselves.

852. Any of those documents belonging to the Collector-General's office after being read and transcribed on the minutes will be returned. Is there anything further you wish to add, Mr. Moylan, to what you stated yesterday?—I think not.

853. Mr. PARKS.—The Commissioners would like to have the following information:—The amount of the assessments for the year 1872, the cash received in 1873 on account of that assessment; the cash re-

ceived in 1877 on account of the assessment of 1872; and the cash received in 1877 on account of the assessment in 1875!—There will be no difficulty at all about it.

854. And we will also require to inspect your bank pass-book for 1876!—There will be no difficulty about the bank pass-books, certainly not.

855. We want the bank pass-books for the whole year, showing the balance to the credit of the Collector-General on the 31st December, 1876!—The bank book was written up by the Accountant-General in the bank before he sent the statement to Master Finghdon.

856. Mr. H. MURRAY.—Do you have your bank pass-book only sent to you once in the year?—That is all, written up in that way.

857. Mr. PARKS.—We require the book of the entire year, showing your balance at the end of December, 1876!—Yes.

858. CHAMBERS.—Let us see a specimen of a ward ledger kept by Mr. Stanton. Take, for instance, one of 1868! [A ward ledger produced.]

859. This book which you have shown us is a ward ledger for the Arun-Quay Ward during the years 1867, 1868, and 1869. We understand that this is the form of ledger kept in Mr. Stanton's time. The first column purports to give an account of the arrears. It actually does set out the premises on which across the due date, and that is so far the beginning of the book to the end. This is only one ward ledger. Are you aware whether the other ward ledgers are kept in the same way as this? I am not. I never saw them before.

860. Are you aware that Mr. Stanton's books differed in a most material way from yours, inasmuch as they showed the arrears due on houses, which yours do not?—I was not aware of it.

861. What examination did you personally give to the books and system of accounts in the office at the time you went there?—I gave directions to strictly carry out what was done in Mr. Stanton's time.

862. To whom did you give these directions?—To Mr. Hanlon.

863. Was Mr. Hanlon your chief clerk?—He was senior clerk.

864. Were you informed by him that the books were carried on in the same way as in Mr. Stanton's time?—Yes. All the information I got on inquiry led to that result.

865. When you took over the office from Mr. Stanton did you ever personally examine the books kept by Mr. Stanton?—I did not.

866. Did you not consider it part of your duty on taking over an important public office to make yourself acquainted with the manner in which the books were kept?—They were not kept in the same way as in a merchant's office.

867. Was you never aware that Mr. Stanton kept ward ledgers?—I knew that he kept ledgers.

868. Were you also aware that the ledgers he kept were in precisely the same form as this ledger produced?—I believe so.

869. Did you never look into his ledgers to see what entries he made?—I did not.

870. And until this Committee sat you were not aware whether the arrears appeared in your own books or not?—I was anxious that they should appear, and I gave directions that they should appear. One ward was made out as Arun-Quay ward was made out by Mr. Penny and his assistants.

871. When did you become anxious that the arrears should appear?—Well, my attention was drawn to it by Mr. John Byrne, who came in to pay some rates.

872. What year was that in?—Was it two or three years ago?—It is some two years.

873. How long were you in office before this gentleman—Mr. John Byrne—called your attention to this?—Four years.

874. And until he called attention to it you were not aware that no arrears of any kind appeared in your

*See p. 151.  
Mr. Moylan.*

Mr. H. Murray  
Mr. Mayne

books!—I thought that everything was carried on the same way as in Mr. Stanton's time.

835. And you then became aware for the first time that things were not carried on in the same way as in Mr. Stanton's time!—I give directions to have it done.

836. To whom did you give these directions?—To Mr. Perry, one of the accountants.

837. Is he in the office still?—He is.

838. What did he say?—He said that he would make it out. The appearance of business prevented it being carried out.

839. Did you make further inquiries about it?—I really thought all chargeable that it was done, until I ascertained it lately.

840. You thought when you gave the instructions to have the arrears made out, that they had been made out, until you lately ascertained to the contrary?—Yes; the pressure of business compelled Mr. Taaffe to put the officers to other duties.

841. Did Mr. Taaffe report to you that the officers were put to other duties, and that your instructions as regards the arrears could not be carried out?—Mr. Taaffe represented the other duties were pressing.

842. Did you consider that one of the most important things in connection with your department was to have correct accounts which could be shown to the auditor or the public at any time?—Of course.

843. You considered it of importance to have the accounts kept accurately?—Well, I looked on the old accounts as utterly valueless.

844. Do you still consider the old accounts entirely valueless?—No; some were coming in.

845. Can you give no further explanation of any kind as to why the system adopted in Mr. Stanton's time was given up, and why when you attempted to remedy it, at the suggestion of Mr. John Byrne, it was confined to a single ward, and a single year?—I cannot give any further explanation. Mr. J. Byrne had his property in Trinity Ward, and he came in to pay some rates.

846. Mr. Painter.—Was he a member of your staff?—No.

847. A gentleman who had come in merely as a ratepayer!—Yes.

848. Mr. Brooks.—Mr. John Byrne who had been a member of the Corporation of Dublin, and who is the present clerk in the South Dublin Union?—Yes.

849. Mr. Murray.—Who was your chief clerk when you gave the directions?—Mr. Taaffe.

850. Why did you give the directions to Mr. Perry instead of to Mr. Taaffe?—He was a chief officer also.

851. Mr. Taaffe was senior in the office—was he not?—Yes; but I thought it right to have the assistance of another competent officer also.

852. Did you give Mr. Taaffe directions on the subject also?—I did; I communicated with him.

853. Was Mr. Taaffe aware of the directions you gave to Mr. Perry?—Yes, he was.

854. You told Mr. Taaffe yourself?—Yes, and a gentleman who was brought in temporarily, Mr. Bay, an accountant.

855. What is the system in your office. Do you give directions to any of the clerks of anything you wish to do?—Yes, to Mr. Taaffe.

856. Do you hold Mr. Taaffe responsible to see your directions carried out?—Yes.

857. Was Mr. Taaffe responsible for having this matter as to the arrears carried out?—I looked on Mr. Perry as an important officer.

858. What were the other duties so pressing in 1875, as to prevent Mr. Perry from carrying out the business you give him?—The general business of the office.

859. What were the special duties so pressing?—Keeping the books written up, pay sheets, &c.

860. Were they the ordinary duties of the office—Ordinary duties.

861. Mr. Painter.—What is the practice as regards allowances in respect of non-occupation. Suppose you receive an application for a certificate of non-occupation, and that you are to make an allowance out of the assessment, what is the practice—do you compare the statement made to you with the rate-book in each particular case?—When a deduction comes to me I refer it to the collector, to report and see if it is correct.

862. It is not your practice to refer to your rate book and see the position of the ratepayer?—It is in the collector's duty.

863. You never verify it in any way by the books in the office?—The collector does it.

864. Mr. Barone.—Have you as Collector-General been offered an opportunity of recommending clerks for the office?—I never have; I would not take the responsibility of appointing a clerk fearing he would not turn out well. I recommended Mr. Bay for some appointment, and it was not attended to.

865. Are your clerks subjected to any competitive examination before they go to your office?—No; but I think it very desirable the appointments should be by competitive examination.

866. Whence do you derive your clerks—where do they come from?—The Lord Lieutenant sends me notice that so and so has been appointed to a vacancy, and the person appointed is then put on probation for a certain time. Formerly the time was three months; now it is extended to six months, which I consider is collectors quite too short.

867. Have you been appointed who have not been in previous employments or trained to previous occupations?—I think not.

868. Is there any test examination?—I cannot tell what test they submit them to, but then of course you can test them during the period of probation to see whether they go on correctly or not. I had occasion to suspend a gentleman lately.

869. Chairman.—I believe the only thing you have to do in reference to the appointment of the clerks is during this period of probation; they cannot be appointed to the office unless you give a certificate that you are satisfied as to their fitness—I give a certificate after probation that they have given satisfaction.

870. That is required before they can be appointed, for the Act of Parliament provides that an appointment shall be made unless the Collector-General shall certify under his hand to the Lord Lieutenant as to the fitness of such person for the office—I certify that he has gone on favourably.

871. And the probation period is established to enable you to judge of the fitness of the men?—Yes, but the time is short.

872. Mr. H. Murray.—Do you certify in the terms of the Act of Parliament, the Act says—“The Collector-General shall certify under his hand to the Lord Lieutenant the fitness of such person to discharge the duties of his office”—do you certify to the Lord Lieutenant in the terms of that section?—I was not aware of that section. The document was in virtually to that form.

873. Mr. Brooks.—You never saw any man to object any clerk sent to you on probation?—No.

874. You have been satisfied with their fitness and competency?—Of course I would not certify unless I was satisfied. It would be a very dangerous thing for me to cancel an appointment unless giving the last ditch the largest opportunity.

875. Mr. H. Murray.—Have you sent in criticisms which do not exactly represent the facts of the case?—I believe I represent that the man is satisfied in discharging his duty to the best of his ability.

876. A power is given to you by the Act of Parliament and you exercise it I presume?—Yes.

Mr. HENRY McINTYRE examined.

JAN 4, 1873  
Mr. McIntyre

877. CHAIRMAN.—You are a collector in the office of the Collector-General!—I am.

878. How long have you been in that office?—Since the end of May, 1871.

879. Before that time in what situation were you?—I was managing clerk in the office of Meiers Anderson and Lee.

880. Had you previous experience in business analogous to the collection of rates?—None.

881. But you were well acquainted with the city, I presume?—Yes, thoroughly.

882. You say that it was at the end of May, 1871, you became a collector first?—Yes.

883. What wards were you appointed to?—Lans Quay and Rotunda wards.

884. These are the wards Mr. Crofton is in now?—To Is. In 1874 I was transferred to the Mansion House and Exchange wards, where I remained up to the end of 1876. I had double wards from my appointment.

885. During the time you were collecting the Lans Quay and Rotunda wards, was your poundage the same as Mr. Crofton's?—No, it was increased in 1872 to two-pence farthing.

886. What is your poundage at present?—One penny three farthings.

887. Do the words for which you are now collecting return you more than the previous?—Yes; the collection last year, on the wards, was in or about £10,000.

888. Was that better than the wards you were in first?—No; the Mansion House and Royal Exchange wards were very heavy, it was very difficult to get money out of the rate payers. I fared better in the Rotunda and Lans Quay Wards, and was anxious to be left in them, but the changing system prevented that.

889. You mentioned that last year was the first year you had these wards?—The North and South City wards. The 1st January, 1877, I got the latter.

890. You spoke of a penny and three farthings being your poundage, did that refer to the Mansion House?—No.

891. What was your poundage in the Mansion House?—Two pence one-eighth.

892. When you came into your office in the month of May, 1871, what documents were handed to you?—Mr. Hanlon handed to me my predecessor's receipts, and I think he handed to me also my collecting book.

893. Was that the same book that was in the hands of your predecessor for the first months of the year?—I believe so.

894. Show me a specimen of one of the books which you use when you collect the rates!—I will. [Shows us a specimen of a collection book.] It has seen a great deal of service. You will see there the whole rate for the year, giving the first half and the second half. The first half is more than the second as the public water is charged in full on the first payment.

895. Is this the only book you have during a year of your collection?—That is the only book.

896. Are you aware of the form of book the other collectors have got?—It is precisely the same.

897. In a book produced yesterday as a specimen of the collector's book, there was a printed heading which I don't see here!—I cut off the heading to make it more convenient. To make it smaller.

898. This is the same form all the collectors get?—Yes.

899. What portion of the information in this book is supplied to you by the office?—That book is headed to me with the assessment and the names. This portion supposed to contain the arrears is put down by myself.

900. Show me what you put in yourself and what you get from the office?—Here is what the office gives me, a book regularly worked out as far. It gives me

the names of the parties, numbers, value, the consolidated rate, domestic water-rate and public water rate.

901. CHAIRMAN.—Do you know from what source the office gets the names of the parties which are inserted here?—From the rate book.

902. Do you yourself supply the information to make up the rate book?—I do.

903. In what form do you supply the information, verbally or in writing?—I alter the names in the rate book myself.

904. You alter the names in the assessment books that are kept in the office?—I do.

905. Do you do that under any instructions?—I do.

906. Instructions each time?—I have general instructions to do so.

907. Suppose you ascertain a particular name is charged and another person is occupying a house previously occupied by that particular name, do you go into the office and take the assessment book and write the new name instead of the old one?—Precisely, for as the collector of the district I am responsible for that rate book.

908. Are you aware whether any corresponding change is made in the ward ledger?—No, there is none, unless every third year.

909. Your book may change, but the names all appear the same in the ward ledger?—Yes, for three years. Every third year they are supposed to be copied in. I believe it has not been done.

910. When you make a change in the assessment-book you make a corresponding change in your own collecting-book?—I do.

911. And the assessment-book and your collecting-book may differ, and do differ materially from the ward ledger?—Certainly.

912. How is it you get this information?—By inquiry when serving my notices at the houses or otherwise, if I see a change. We generally have to keep both our eyes and ears open, in order to get information; and sometimes it is given to us very reluctantly indeed. There is no power to compel any ratepayer to give any name. He may tell me that I am exceedingly rude and impudent for asking him, if he choose to do so.

913. How do you fill up the rest of your book?—This column here—the first column on the second page—is a duplicate of the first heading here, where the assessment is, and I am supposed directly I get paid, if it be a half year or quarter, or the entire year, to post in the proper columns of my book the amount received, and the date.

914. Then you don't make any entry in that column until you get payment?—Certainly not.

915. And the entry you make in that column represents the particular year for which the assessment is made?—Precisely.

916. Do the arrears due on pictures appear in any way in this book?—Yes.

917. Where are they entered?—Here they are—some of them.

918. In the second and third columns of the second page?—Precisely.

919. At what time do you enter the arrears of 1872 and 1873—the two preceding years for which the collection is struck?—To the best of my belief, I enter about the month of February, end of February, or the beginning of March.

920. Do you make that entry before you begin your collection?—Precisely. First of all, I make out my arrear sheets in January.

921. I have got here some of those sheets for last year. This is prepared by you for the use of your office?—Yes.

922. From what do you get the material for these sheets?—I get that from my book, and on a reference to ledgers.

923. You mean your book for the preceding year?—Yes, the book for 1876.

JAN. 4, 1876.  
MR. M'INTYRE.

938. Have you also to go back to previous books?—I go back to the ledger especially when charged off my words. I have no knowledge, but that my predecessor might have made a mistake.

939. If you are not charged from your ward sonst you go back to ascertain what rates have been paid through the office!—No, we post this each day from the office books into our own books.

940. Your own book will give you what is collected either through the office or the collector, and as regards the rest you have to go back either to the books or the old books!—Yes.

941. Is it left entirely with yourself what arrears you put into this sheet as you best can get them from your own books!—Yes, certainly.

942. Going back on the books supplied to you, you fill up this arrear sheet!—Certainly.

943. Is there any check afterwards in the office to ascertain whether the arrears you represent here are correct arrears or not!—None that I am aware of.

944. Have you been present when these arrear sheets are examined?—When the Collector-General takes these arrear sheets I am done with them. He goes through them, and may require from me explanations respecting each item in them.

945. You hand in these to the Collector-General!—I do.

946. And in your presence I presume the Collector-General goes through them!—Yes.

947. That examination is confined to the explanation of arrears you represent!—Primarily. There is no debtor and creditor account of this; in point of fact, no verification.

948. Does this arrear sheet for 1876 correctly represent the arrears of the rate struck in that year!—For the current year.

949. You have got the materials for that!—Certainly.

950. You would not say that it represents the arrears of antecedent years, when you were not collecting!—No.

951. For that you must go and pick through the ledger as best you can!—Yes. It is hard for a collector to do so who has to deal with 3,000 or 4,000 names. He would get bewildered.

952. Going back through the ledger you might find certain items not filled up, and if required you have no means of finding for what reason they were omitted, whether for insolvency or otherwise!—No, unless you have recourse to the remission book kept by a clerk upstairs.

953. You would have to compare that with the remission book, and even then there may be a number of omissions!—Yes.

954. Is it possible for the collector to make out the arrear sheets with accuracy!—I think fairly.

955. Don't you think that these arrears should appear in the office books, and that you should enter your arrears from the office books!—Most assuredly.

956. Does not that add considerably to the labours of a collector that the duty of returning the arrears should be cast on him instead of the office clerks!—Indeed I think so.

957. And you have not the means of doing it so satisfactorily as the office clerks!—No.

958. The Collector-General goes through these lists!—He does.

959. Take the first item here, "Angier Lane," no number, and I find in respect of houses there, there are arrears for 1875 and 1876, and the amount is £4 16s 6d. What is the meaning of the observation which I see there!—A declaration was made by the owner of that place that a portion of it was being rebuilt.

960. That he was entitled to have the rates remitted!—Yes.

961. How does a party come to make a declaration after the arrear is entered!—It is a formal declaration, and he sets out the date, stating the place was undergoing repairs.

962. Is there any entry of that remission made in any place!—There ought to be.

963. Be kind enough to let us see the remission book!

Mr. Toofe.—The remission book is not here.

964. CHAIRMAN.—I understand, Mr. M'Intyre, that this book is made up by you after the year is closed, in the beginning of January!—Yes.

965. Was not the remission this man was entitled to rebating claimed before that time!—No; until he disposes of the rates due by declaration, I would bring forward the arrear.

966. But suppose you went to the owner of these premises in Angier Lane and asked him for the rates in respect of these premises, he would tell you that he was not bound to pay!—Yes.

967. Would you ask him for the rates!—Certainly.

968. Would not that be the proper time to make the remission!—That refers to the year 1875, and I could not do anything until the year 1876.

969. That is, as regards those particular premises!—Certainly not. We have no power to compel anyone to make declarations.

970. How is the Collector-General informed—does he simply tell him the man must make a declaration in respect of the rebating!—Yes.

971. Are you subsequently informed in any way that he made such a declaration!—No; because the declaration ought to come through me.

972. Is it made through you!—It ought to be given to me by the party who has the right to make it. I must make a calculation on that declaration, so as to reduce the arrears for the time the premises were vacant. That ought not to be the duty of the collector at all.

973. Having made the calculation, what do you do with the declaration!—I am supposed to hand that declaration up stairs and then strike off the amount you think he is entitled to!—I take the amount he is entitled to pay me on that after the declaration.

974. And when making out your arrear sheets the £4 16s 6d. disappears!—Yes. I may state that some of those people are really poor.

975. We are assuming a case where a man could pay, but has a right to have a remission!—Yes.

976. Is not the result this—that all these remissions are practically made by the collectors and the Collector-General has nothing to do with it!—Certainly.

977. And the entire control of the arrears is in the hands of the collectors!—That is so to a certain extent, no doubt.

978. Mr. Hancox.—A collector in the course of his perambulations has opportunities of knowing whether the premises are in process of repair or not!—Certainly.

979. And it is convenient and useful for the Collector-General to have a report from the collector who can say whether the claim for exemption is well founded or not!—Certainly. He must depend on his collector for that information.

980. CHAIRMAN.—Everything about getting the remission paper, the calculation on the remission paper and subsequently seeing whether the remission paper is satisfactory or not, is all thrown on the collector's shoulders and he is to make the remarks!—Yes, but I generally get the chief clerk to interview these parties before I do anything. I get him to see the man who makes the remission and to report to him on the subject and he satisfies himself that what I have done is perfectly correct.

981. There are remission papers that are sent in by you!—Yes.

982. As I understand they are filled up by you and the calculation is made by you!—Yes.

983. And you don't know what becomes of them afterwards. When you make the entry in the col-

tion book it is made from the remission book kept by you and not from the remission book kept in the office—No, I don't consult that remission book at all.

971. 29 Aungier-street; a small tenancy, entry "Warrant"—The meaning of that entry is that I summoned for that amount and prepared a warrant which is in the hand of the warrant officer. I have nothing to say to that.

972. Whose signature is that?—Mr. Taaffe's.

973. How is it you ascertain the warrant is issued?—Because I have to see for the amount before the devisional magistrate of the north or south side of the city as the case may be. He gives a warrant on my swearing that I served a fourteen days notice and that the debt is due. I am done with it after that and it goes to the warrant officer.

974. The next thing I want to know is this. In a case in which you receive a summons and the warrant is handed to the warrant officer, how is it you ascertain whether the amount of that warrant is realized?—The warrant officer makes out a pay sheet when he gets a payment out of it and returns it up stairs.

975. Do you get Commission on that?—Oh, certainly.

976. If the amount for which that warrant was out was levied, would you give credit for that in your books of next year?—No. I put down "warrant." I write down the word "warrant."

977. I am talking of a case where the warrant is realized and the amount paid into the office?—Yea.

978. How does that payment appear in your books?—It is posted in the office ledger.

979. So far as your books are concerned does it ever appear there at all?—No.

980. Where the money is levied by a warrant, you say that if the warrant is realized an entry of the payment is made in the office ledger. When preparing your screw sheets at the close of the year, have you to go to that to see whether the amount is paid?—Yes.

981. And by trawling through the ledger for a particular name, you find out that the amount is paid?—Yes.

982. Is that duly thrown upon yourself?—Certainly.

983. Supposing you find it has not been paid, do you strike the amount out of your arrear sheet?—Well, if I think the arrears is really recoverable, I return the balance on my arrear sheet.

984. But, on the other hand, if you think it is not recoverable, do you return it then?—It is the duty of the Warrant-Officer to make a return if he finds he can get no goods.

985. But, when you send in your arrear sheet, do you exercise your own discretion, if you find a warrant is outstanding, as to whether you will put the amount in your arrear sheet, or let it drop altogether?—I do.

986. And there is no certificate given by the Collector-General in reference to that?—No.

987. So that, in point of fact, that drops out of the rate-book entirely, by the exercise of your discretion?—It does not drop out of the rate-book or the ledger.

988. Out of your collection I mean?—Out of my collection; I have nothing more to say to it.

989. I see some entries here of "In Law Agent's hands," that is, I presume, in cases handed over to the Solicitor by the Collector-General?—Yea; handed over to him to do what he could to make a good debt of a very bad one.

990. And as to those cases where I see "declaration," what does that mean?—That's only for part of the year. I may as well tell you to start with I do not put into the arrear sheet any house vacant from 1st January to 31st December.—It would be superfluous to do so; I write what is called a remission paper, accounting for the vacancy; otherwise I would swell the arrear sheet to an enormous extent.

991. Supposing it is vacant for the entire year, where does that appear?—That does not appear at all. I write a remission for it, and return it to the office

as vacant. The chief clerk then satisfies himself that what I state is perfectly correct.

992. Supposing there is assessed in the Mansion House Ward £30,000; and that you have collected £18,000, is there any book in the office showing how you discharge yourself of the other £22,000?—No; there is none. In point of fact, there is no debtor and creditor account. I should be debited with a certain amount in the year, and credited with the amount brought in, and the balance accounted for by me.

993. And if it is necessary to make up such an account, that is the only way it is to be done?—Yes; we have to make out daily pay-sheets. The books of receipts we possess are attached to the pay-sheets, and are supposed to be posted every day.

994. And are they posted every day?—Sometimes, through press of business, they are not posted.

995. At the end of the month are they cast?—Sometimes they are not.

996. Are they cast at the end of the year?—Oh, yes, they are.

997. Will these pay-sheets you send in, which you say are cast at the end of the year, show the amount paid into the bank?—Yes. There is what is called a long-book. Show me that, and I will explain better. (Book produced.) The returns made of the amounts received are put in here every week.

998. So this book, called the long-book, is posted up from your pay-sheets?—The pay-sheets are posted into what is called the ledger; but these sums in this are brought in here weekly or quarterly as the case may be.

999. Will this account discharge you of the various items that appear here, as either vacant houses or houses vacant for a portion of the year?—Yes, certainly.

1000. But you have to go to some other book to find what you are to be discharged of in consequence of premises vacant for the entire year?—There is a remission book.

1001. But that is a number of sheets together, is not it?—No; the remission book is a bound book in which all those remissions are supposed to be entered up. When the book is produced you will see.

1002. In reference to those discharges of want of occupancy during a portion of the year, are there not instances of persons changing residence in that way who simply are not residing in their houses for three or four months in the year by reason of their going to some other place, and coming back again?—I would not listen to a case of that kind.

1003. Was there any such claim made?—Once or twice such claims were made to me.

1004. But you enforced the rates?—Certainly; I think it was in utter ignorance they asked.

1005. At what time do you actually commence in the year to enforce payment of the rates by legal process?—I generally commence about July.

1006. You begin to commence about July?—July or August; the first week in August.

1007. Mr. Crofton told us yesterday that the rule was that they were allowed until 31st December to pay, and that it was the practice in the office not to take possession until after that time. Was that the practice in your recollection?—The old rule laid down in the office when I entered in 1871 was that we commenced twice a year.

1008. What was the practice?—The practice was that we commenced in August.

1009. You yourself commence to commence in August?—About the first week in August.

1010. And, in fact your practice is, if you find any person unwilling to pay in August to commence then to enforce payment legally, according to whatever powers you have by law?—Precisely.

1011. And is your object to have all your collections in before 31st December?—Most certainly; it would be our interest to do so for our pounds.

1012. And not merely by soliciting, but by legal process you do that?—Yes.

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Mr. McTigue.

Rev. A. M. TAYLOR.

Mr. M'INTYRE.

1013. Can you tell me anything as to the causes of the deficiency of the collection in the wards you set up—the North and South City?—Yes.

1014. Do they extend over great parts of the city?—Perhaps about the best part of the city. The South City Ward is really a very good ward, but some of the North City is very poor—Moore's Lane and in that locality there is exceedingly poor property.

1015. What is the per centage of deficiency in the collection for the last two years?—I could not tell you.

1016. Could you tell me as to the Mansion House and Royal Exchange Wards?—Yes, I prepared a return for the Collector-General in the month of October.

1017. What is the result of the return?—Well, I rather under-estimated it. I have a draft of it here. I do not wish to produce it, but allow me to refer to it. On the Mansion House Ward in the year 1873 I put down the probable rates lost from vacancies in that year at about £386 6s. 6d.

1018. First, give us the aggregate rates, including the water rates for that year?—I cannot.

1019. Can you tell us from any book you have, Mr. TAYLOR, the gross assessment for the Mansion House Ward in 1873?—1

Mr. TAYLOR.—I have not the sheet for 1873, I can give it for 1874.

Mr. M'INTYRE.—I have the figures for 1876 as well.

1020. CHAIRMAN.—Is that year? I find that the gross assessment was £12,855 2s. 8d., in the Mansion House Ward. Tell me how you account for the deficiency of the collection in that year?—I make the loss from vacancies about £287 2s. 6d.

1021. What is the next item?—From bad debts and uncollected, about £675 10s. 6d., I think that is rather under-estimating it.

1022. Do these include anything more than the solvent list at the end of the report for 1876?—To be sure it does. I have not the details of the way I made it up; unfortunately I think I lost them. The bad debts are on a class of property where there are tenants who have been sued, and could not pay, and who would not pay—who have no assets, even if a warrant went in.

1023. Are there cases in which the occupiers are rated that you refer to?—Yes, , number of them. Some of them are not, the greater number of them are.

1024. Are there cases in which there is notably no property on the premises?—No property that you could take.

1025. What have you in addition to that?—That would make a total of £942 13s.

1026. How much did you actually collect?—I am sure I have under-estimated that figure.

1027. I find that the amount which you actually collected in the Mansion House Ward in the year, including the arrears, was £12,891 10s. 6d. —I think, so, if you take the long-book, you will find what I collected for the entire year.

Mr. PHILIPS.—The assessment for 1876 is £12,855 2s. 8d. We can get the receipts in the year 1876, and the receipts in the year 1877; but the collection is extending into 1878. Therefore it is impossible for us to deal with this particular assessment.

Mr. PHILIPS.—If you take the current rates for 1875, and the rates that have been collected in 1876, add them together and you will see what the probable sum ought to be.

1028. CHAIRMAN.—That will be going back a year?—Yes.

Mr. PHILIPS.—But I take it that you want to work out the case of an assessment, and account for that assessment; and therefore you must go three years prior to 1877, as better take the case of 1874.

1029. CHAIRMAN.—Have you got 1874?—I have not. If you take 1873 it will give you a capital idea.

Mr. PHILIPS.—We will still have a certain amount of collection. If you could work out the case of 1874, it would be more satisfactory.

1030. CHAIRMAN.—If you do it for 1874 we will

be obliged to you!—Oh certainly. For those two wards, one or two?

1031. The two wards you are connected with?—Would you say the wards I have been on?

1032. I mean the ones that you were on in 1873?—Yes.

1033. You did not enter upon your present work until 1875?—Which ward do you speak of?

1034. The Mansion House Ward.—Oh yes, 1874.

1035. Yes, but it was out of your hands in 1874.—Yes, the end of 1874, I will take 1874 for you.

1036. Of that sum of £675, which you estimate as the amount of total losses on that ward, are you of opinion that by any change in the law it would be possible to make it recoverable?—I am strongly.

1037. What change in the law do you say?—I would have a tax at once upon the property. We make no bargain with the landlords who let their houses to the tenants. If the landlords get the rents that is all they want.

1038. Do you mean you would make it a continual lien upon the house?—Certainly.

1039. How would you suggest that such a tax should be realized?—This is a thing I did not go into. I believe that was the practice heretofore, before the rates were consolidated.

1040. But the question is how the thing is to be done. I presume if you require to have a lien on the house, it would not be satisfactory merely to make the chattels or goods as it answerable subsequently?—No; that might work well with better class houses, but most assuredly not in any poor districts.

1041. Not in poor houses?—No.

1042. Would it be a satisfactory way to realize upon the collector the power of serving notices upon the occupants of the house to pay the rent to him and make the rent payable to him until the rates were settled?—No; I do not believe anybody would go into the house without first going to the Collector-General's office to ascertain whether any taxes were due. Strange to say I have been asked within the last year by parties whether any taxes were due on certain houses—people who are under the impression that taxes are due on the property.

1043. Tax; but the plan you suggested was simply to make the houses answerable—to make the tax a lien upon the house?—Yes.

1044. Not merely passing an abstract law of that kind would be very little use unless the lien could be realized, and what I want you to suggest is, how it would be possible to have that lien realized?—That is a matter I would want to consider and speak on it at another time.

1045. Are you aware, as regards poor rates throughout the country, they are not a lien on the premises in the sense of being able to sell the premises for the purpose of paying them?—I am not aware.

1046. As I understand, the law in reference to poor rates is, that any chattels on the property, no matter to whom they belong, can be seized or distrained to pay them, and if the person liable leaves the house the goods of the man that succeeds him, for a period of two years, are also liable. Do you think that would be satisfactory?—That is following the party.

1047. You have also a right to follow the party, but you have a right also to come down on the subsequent tenant and make his goods liable to distraint?—A very salutary way.

1048. But would it answer the purpose?—I would like to consider that.

1049. Are the chattels on the premises in the cases you refer to liable?—The goods of these houses sometimes would not possibly pay the carriage of them to the auctioneer's room.

1050. But in the rural districts there are crops and stock?—Oh, yes, something tangible to seize there.

1051. Are you acquainted with the collection of rates in any town in Ireland, Belfast, Cork, Limerick, or Waterford?—I am not, sir; I made no inquiries.

1052. We can go into these figures ourselves, as

regards defalcation, which is not more than three per cent., at most four, but do you know does the property in those towns differ from the property in Dublin?—I have been in Belfast, and I think the property is very valuable there, and in Cork too, I have not been in Waterford or Limerick, but the property is very good in Cork and Belfast.

1052. You have told us already that you have been several times removed from wards?—Yes.

1053. First of all when you went to the office you were kept three years in two wards?—Two years and a half.

1054. Can you tell us whether or not the collection during those two years and a half improved?—Well, I confess I followed a very good office.

1055. But did you keep it up to what it was before?—Well I think so. I must refer to the Chief Clerk for that; I do not wish to speak of myself.

1056. But did you?—I satisfied the Collector-General and his Chief Clerk that I discharged my duty.

1057. Were you simply transferred to the other wards by reason of the rule in the office, that the collector was to be transferred every three years, or was there any other reason?—I was transferred to the Mansion House and Royal Exchange wards with a view to collecting them well.

1058. Were those wards in a worse state than the wards you had left?—Oh, yes.

1059. And can you say yourself whether at the end of your three years the collection was better or worse than when you undertook it?—Better.

1060. Was the improvement considerable?—I think so.

1061. Then were you transferred from these wards to the wards you have got now, the North and South City, in obedience to the three years rule, or for any other reason?—In obedience to the three years rule. As a matter of fact, I believe the wards were in a bad state.

1062. And were they in a much worse state than the wards you had then left?—Oh, yes.

1063. From your knowledge of collecting during the six or seven years you have been at it, do you think it desirable that collectors should be transferred from ward to ward?—Most assuredly not; I stated all along that it should not be done.

1064. Give your reasons why it is desirable that he should be kept in a ward longer than three years?—First of all the collector gets an intimate knowledge of the ratepayers; generally speaking, there are a number of houses that are paid for by the landlords. The collector serves his notices of demand of rates in the ordinary course, at the several houses, and subsequently calls for the rates, and failing to get them, or a satisfactory answer, he sends notices preparatory to taking proceedings, and then it is ascertained that the landlord will pay. This proceeding causes much suspense to all concerned. Landlords have often spoken to me in strong terms of the change of collectors. Another reason is, if we have a collector in a ward we deal with him at once, and try to get something out of him. On the other hand, the collector that is put on a new ward does not know the parties who came late in the preceding year. He tries to keep the Board going with money, and he must naturally go to the good payers. In the interim, before serving the fourteen days' notice, the party who comes in late perhaps is gone away; the rates are lost and we have no means of recovering them. Now if you come to the question of the franchise, I think it is desirable to touch upon that as a great many complaints have been made.

Mr. PHILIPS.—Before you enter upon that—I see the Collector-General's reports for the years 1873 and 1876, show a considerable reduction in the arrears of the two wards. In the case of the Mansion House Ward the collectible arrear in 1873 was £1,810, and in 1876, £485; the doubtful arrear—£2,788 in 1873; £1,516 in 1876. In the Royal Exchange Ward the

collectible arrear in 1873 was £9,580, and in 1876, £696. The doubtful arrear in 1873 was £3,350; in 1876, £1,633, showing a very considerable reduction in the arrears as published.

1065. CHAIRMAN.—Do you attribute the reduction, Mr. Philips has called attention to, to a considerable extent to the fact that you were gradually becoming more acquainted with your ward, and better able to discharge your duties by the knowledge you were gaining?—Yes; after downright hard work. I have often sat from six o'clock at night till two in the morning.

1066. You were going to give us another reason?—Yes. First of all we will take the juries lists. The people now have become thoroughly educated as to how the juries list is made out, and a systematic attempt is made to defeat the collectors getting the correct names. If a collector is left in his ward he will know somebody who will give him information or a clue to a party in a house. If there is a new collector he will not get the information. Even to the old collector, the ratepayers are very often reluctant to give information. Then, with regard to the poor law. If there is a contested election in an electoral division—say at the north side of the city, and if there is a portion of the rates due on the property of a candidate he loses his position on the Board, through all the other issues are paid. Now, I think it right to give a case in point, but, perhaps, I had better not mention names. Mr. Crofton knew all about the transaction, as it occurred when he was appointed in the Lane-ryan Ward a contested election came off, and Mr. Crofton said as far as he knew the taxes were paid; but I believe on the day of the election he discovered that the candidate had another place that was not paid for, and having stated the fact, that gentleman lost his position at the Board. The new collector has no knowledge of a man's property, and in order to meet a contingency arising in that way, the old collector has to attend at the Board with the new collector.

1067. But do you not think that a much better source of information would be well-kept books in the office, by reference to which, in any week or day, you could find the amount of arrears due by any person?—Yes, but you might not know the person's property, or be able to identify it.

1068. But if the books in the office were as well kept as the collectors' books, could not it be ascertained?—No; because the clerk has not the facility of knowing the parties that the collector has.

1069. You referred to the franchise?—Simply that the labour cast on a collector when he goes to a new ward is something fearful.

Mr. PHILIPS.—With regard to the reduction of the arrears in those particular wards, on reference to the account published by the Collector-General in 1874, I find that a very great portion of the arrear was recovered and got in within one year from the assessment of your duty. It is well to notice that.

1070. CHAIRMAN.—There was a subject to which I called the attention of Mr. Moylan yesterday, and of which I could not get a satisfactory explanation; and I call your attention to it now, as we would like to have it explained in some way. Taking the report of 1876, I find that the amount that was assessed for collection in that year was £366,271 6s. 4d.; I find that, according to the same report, there was collected of that sum in that year the sum of £294,159 18s. 4d.; the difference between these sums being £62,111 8s. 1d., which would seem to be uncollected in that year in respect of that particular year's assessment. There were other sums got in that year; but it appears they were in respect of previous assessments. Now, in the same report of 1876, I find at page 12 a statement of that character—"Amount remaining uncollected in each ward or division in 1876" (and we were informed yesterday by Mr. Taaffe that this account purports not merely to give the amount uncollected in each ward or division of the assessment of 1876, but of previous

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assessments which had not been collected), and in totting up the two columns of figures, one of which is headed "collectible," the other "doubtful," the amount is £37,648 7s. 10d. We find in addition to that in this book an insolvent list for 1873, and the amount of that insolvent list is £829 13s. 6d., which probably ought to be added to the £37,648 7s. 10d., because it is probable that that insolvent list is not placed under the heads of "collectible" or "doubtful"; but adding that to it, we still find that there is only little more than £38,000 in this list. Now, then, is the difference between that sum and the £30,111 8s. 1d. to be accounted for?—That is more than I can tell, sir.

1072. In so far as you are concerned did the rates sent into the office at the end of 1876, in respect of the two wards that you had to collect, show all the outstanding arrears for that year?—Certainly.

1073. And if all the other collectors had sent them in in the same way they would show all the arrears for that year?—I do say so.

1074. And therefore, if that be true, this £37,648 7s. 10d. should be more?—Certainly, would you repeat it?

1075. I take the amount of the assessment for 1873 from this book—it is over £280,000. From the same book it appears that the amount collected in that year was a little over £224,000. Taking the one sum from the other it would show an outstanding amount of the assessment of £56,111 8s. 1d. From the same report I take the amount uncollected in each ward or division in 1873. I tot up all the sums under the head of "collectible" and "doubtful" together, and they only amount to £37,648 7s. 10d. To that I add the insolvent list, £829 13s. 6d., which you observe will bring the uncollected amounts of all classes—collectible, doubtful, and insolvent—to a sum of rather over £38,000. What I want to know is, what has become of the difference between that £38,000 and the £36,000—I cannot throw any light upon that point.

Mr. Purvis.—That is a question involving the whole theory of the assessors, and I think it is the Collector-General's duty to give the information.

1076. CHAIRMAN.—There is a further important thing. As regards the returns you made to the Collector-General, do those return, as far as the information goes with regard to the first two wards—the Museum House and the Royal Exchange—represent all that was uncollected from every source in that year from those two wards?—Certainly.

1077. Including unoccupied and vacant houses?—Oh, no; I do not put in vacant houses.

1078. You say you return those in another shape?—I stated before I did not return vacant houses at all.

1079. Mr. Brown.—Do you know whether the change of collectors from one ward to another has been to punish some collectors and reward others?—I don't know, sir, I cannot answer that question. All I can say is, I found that was the system when I entered office in 1871, and a very bad system—it could not work.

1080. That is for the public service?—Certainly; the boards are invariably behind us the collectors when the collectors are changed.

1081. Would the change be to reward a collector?—I don't think so. The responsibility of throwing a tremendous collection, it may be £40,000, through the district may be a good one, is much greater.

1082. But he gets additional poundage?—Who?

1083. The collector?—With a large district?

1084. With a large amount to collect?—No; his poundage is reduced in order to meet that of the men who have £10,000 or £15,000. The man with £12,000 to collect is equally well paid as the man with £40,000. There is no classification in our office. The Collector-General classified the clerks, but not the collectors.

1085. Mr. Purvis.—Is the titheable charge regu-

lated by the Collector-General?—I would say as, certainly—he is the chief.

1086. Could lawfully in collection be checked in any other way?—There is a check in the office. The Collector-General has the assessment at the beginning of the year, and can divide it into twelfths or sixths; and if the collector does not get the money in a time it is easy to suspend him and eventually get rid of him.

1087. CHAIRMAN.—You have told us that when you went to the ward in 1874 they were in a worse state than when you left them?—Yes;

1088. What ward was the collector sent to who had been collecting those wards previous to you?—To the Mountjoy Ward.

1089. Was that ward in a better state than the ward he had left?—That is more than I can answer.

1090. Mr. Brown.—Would he have had to do in the Mountjoy Ward?—It is a large ward. About £10,000 to collect.

1091. But if a very large ward be given to a diligent collector, is that not a punishment for his diligence?—Upon my word I would say so. I never had a single ward since I entered the office.

1092. That is your opinion?—That is my opinion.

Mr. Purvis.—I think it is worth while to notice the condition of the Mountjoy Ward in 1873 and 1874. Collectible arrear, £636 in 1873. It rose to £5,595 at the close of 1874; doubtful arrear in 1873, £1,682; and in 1874, £754; showing a considerable increase of arrear under the head of collectible.

1093. CHAIRMAN.—Do you remember the name of the collector in the Mountjoy Ward in 1874, who had been transferred from the ward you had got in that year?—Mr. Bacon.

1094. Is what ward is he now?—He is in the North Dock.

1095. When did he get this?—Last year.

1096. Mr. Brown.—Do you see any need of paying the collector by results?—I may candidly tell you at once that we memorialized the Collector-General, setting forth the class of work we had to do, the responsibilities that were cast upon us, the reduction of the rate of poundage, which might reduce our incomes, and we asked him to consider our case with a view to an increase of pay and of classifying the collectors. I thought at myself, even when I entered the office, a hard case to say that I should be put upon a level with the same collector, who had spent his life there, and got as much pay. I thought we ought to begin at something under them. I had been asked at the time by one of the collectors would I consent to a classification, and I said, "Yes, with all my heart, I am a junior." They did not carry it out. A few years ago we applied to the Collector-General to classify us, and did not think we were right in making the application.

1097. Did he refuse his consent?—He interviewed me and told me he thought he could not recommend any such thing.

1098. Did the collector make a written application?—We memorialized him.

1099. Did you get a written reply?—No. Our work is hard, and we try to do what we can. We are able to do our work. There is not a man there who cannot do his work. But we require to be left at our words and get certain facilities.

1100. In this remission-book (No. 76) I find that you state as the cause of loss, "Premises vacated from 1st July to 20th February, 1876, undergoing repairs." Are you in a position to say whether the premises were giving any beneficial occupation to the owner?—Certainly.

1101. None!—No portion in occupation at all.

1102. Supposing the premises were undergoing repair and that he still carried on his business, or that he resided there, would you consider that in consequence of the repairs he should be exempt from taxation?—Surely not. If there was a single stick of furniture in the place I would hold him on to the rates.

1103. In the Mansion House Ward I find a person of the name of Curran!—Yes.

1104. Insolvent!—Yes.

1105. I find a person of the same name in Trinity Ward with eight houses!—Yes.

1106. From whom there has been no collection of rates?—Yes.

1107. Can you explain how it is that a person having seven or eight houses, all occupied, is exempt from payment?—I will speak for my own ward, I will not speak for other collectors. Will you kindly allow me to touch upon the matter of serving notices?

1108. CHAIRMAN.—Yes. If you permit me I will state the work we have to do *extraicta*. We begin on the 1st January, directly the lodgers are posted, to make out our arrear sheets, so as to ensure accuracy in checking our book with the lodgers—that takes us one month's hard work. We then have to write the revision papers, to balance the ledger in each account—that takes us another month. Then come the notices. We have then to copy from our arrear sheets into our books the arrears. That is the second copy of the arrear sheets. We then have to copy into our notices—the fourteen days notices—the amounts to be levied on the various premises, we have in or about £6,000. We have to keep duplicates, in order that where we have to sue for the recovery of the rates we may sustain service. The first question asked by the magistrate is, "Who served the notice?" I did. "When?" If he chooses to ask the date we must give it. We have to produce the notice out of a bundle perhaps of from 3,000 to 4,000. That is under the fifty-third section; and under the seventeenth section we must serve at fourteen days before we can proceed. Now we come to the sixty-first. It provides that a party not in occupation of the premises on the 1st January, not rated in the rate-book on the 1st January in that year, must receive, in addition, what is called a seven day rating notice; that notice fixes the responsibility at once on him, and he becomes *prima facie* liable for the rates. I produce a copy of the notices that I have had to serve lately—two of them. (Produced copy of notice to be served on occupier, and also a copy of notice to be served on owner.)

1109. Do I understand you to say that it is a different notice from the one served in the first instance?—Precisely.

1110. What section is this served under?—It is served under the sixty-first section.

1111. Go on with the process after that?—If the party does not appeal against that, we proceed for money. The magistrates always hold that where they did not appeal the rate-book was conclusive.

1112. That is after serving the second notice?—Yes. That decision was set aside on appeal—in the case of myself v. Lemon—or a case stated before the Court of Common Pleas. The Solicitor General signed the case there for us, but we failed. The Court held that it was only *prima facie* evidence. We have then to prove that the party was in occupation.

1113. Is the result of that decision that if you have served that notice, and proved the service, you have made a *prima facie* case, but not a conclusive case?—Yes.

1114. And after that it may be refuted by evidence given on the other side?—Precisely.

1115. From what you have said, as far as I can gather, the service of the first notice of the demand of rates, except to eliminate the amount of rates payable, is of no use at all?—Not the slightest; it is a most ridiculous service—service on nobody. You may throw it into the area, or in the yard; it is not to be given to anybody of a certain age, yet you cannot recover the sum without it. The work of the arrear sheets, the revision papers, the preparation of the notices, and the service of them, without doing anything else, would take five months; but we have to collect rates, to keep the Poor Law Boards and the other Boards going, otherwise they would collapse; we have to go to

the Bank of Ireland, as they have to do from time to time to borrow money at interest.

1116. I understand that the Collector-General, at the commencement of the year, advertises the rates in the Dublin papers!—He does, under the fifty-second section.

1117. And it is in the power of any person to ascertain the amount for himself without any notice being served on him!—Precisely; and that is the opinion of one of the most eminent Judges on the Bench, who was speaking to me on the subject. I want, if you permit me, to show the danger of those fourteen days notices. When we have to get money to keep the Boards going we are unable to complete service of our notices until June or July, and what is the result? When we go to get money the parties are gone and the rates lost. How can we be responsible, for the Act states we must give the notice before we can recover.

1118. Mr. MURRAY.—Would you do away with these notices?—Most assuredly, it would be saving the time of the collectors, and be of advantage to the public boards.

1119. CHAIRMAN.—As regards the subsequent notice, do you think that if the service could be clearly proved, and it could be shown there was no appeal, it would be desirable to make it not merely *prima facie*, but conclusive evidence that the person upon whom it was served was liable?—I would go so far as to abolish both notices, and let the *Gentle* notice be good for all; and when the man left the premises I could sue him, and throw the sum upon him, not upon me.

1120. Do you think if this change were made, that the service of the notice without appeal, should be not merely *prima facie* evidence but conclusive that the person on whom it was served was liable, that it would be an advantage?—Assuredly it would be; but I think the whole thing to be kept in view is how to collect the rates, and as speedily as possible.

1121. And you do not think the second notice important?—Certainly not. I would make them unnecessary under the *Gentle* notice.

1122. Mr. BROOKS.—In that case of yourself v. Lemon would it be true if it was said that the immediate lessor could have paid if due diligence had been used by the collector, either yourself or your predecessor?—Oh, no; nor if I had a warrant, it would not pay for a foot to take the goods to Dillon's auction rooms. The lessor is a wretched poor man without a back on his back.

1123. CHAIRMAN.—But were the rates in that case altogether lost?—To be sure they were—inevitably lost; and what in consequence will continue to be lost as long as he remains there. But if the taxes were on the house, Mr. Lemon would have to look sharp.

1124. Mr. BASSON.—Had he a large beneficial interest in the house?—Unquestionably the premises are rated about £250 a year, and he originally had a rent out of them of £50. When I interviewed him and spoke of the taxes, Clarke said, "I cannot pay you, because I am not able to make the house pay the rent." What rent? £80. I went to Mr. Lemon, and he said, "I have reduced the rent to £50 with the view of enabling him to pay the taxes." I then went to Clarke, and he said, "No doubt he has, but I am not able to pay." Mr. Clarke collects the rents. Mr. Lemon stated he was a yearly tenant.

1125. Have you found in your wards any other cases of a landlord character to that?—I had a case in the Royal Exchange and the Mansion House Wards, and a shifting I could never get out of the property.

1126. But was that a case in which the immediate lessor was practically a pauper?—No, the executer or somebody in possession of the property. There was a deed of separation between husband and wife.

1127. As I understand, this is the only case where there was a pauper who was the immediate lessor paying a heavy rent, the whole of which he could not pay, the landlord not being responsible for the taxes by reason of the law as it stands?—There is no other case except that. Oh, I have another, that of a man

Ans. 5, 1876.  
Mr. M'Dowell.

Am 4, 1874.  
Mr. M'KAYE,

who said he was only acting as agent for Lemon, and he owns very largely too in the neighbourhood of King-street; the same man. He has got all those houses now, I believe.

1138. What amount do the rates on those houses represent?—I did not go into the figures. Present in Stephen's-green, King-street, Lanes street, and what is called the Chatham Bar. This is a house at the corner of Chatham-street out of which a penny of rates has not been paid for a considerable time.

1139. But surely there were goods in those houses that could be distrained—assuming you had the power of distress?—There are in some of them. In Chatham Bar you would get only empty bottles.

1140. What sort of business is carried on there?—It is supposed to be a tavern; but there is nothing carried on there as far as I could see.

1141. Are the houses to which you have referred situated actually in St. Stephen's-green?—Yes. Mr. Lemon, the landlord, sets them usually for two or three years, and he draws his rent every month, and, as a matter of fact, the tenant not paying the rent may walk out at the end of the month—directly the month is up.

1142. But does not a tenant living in such a house, have furniture?—Yes ; he has furniture, I suppose.

1143. And have you not power to distrain that furniture according to the provisions of the statute?—We have, but the landlord has a prior claim, he must get his rent, and he sees that he gets it every month.

1144. But at the same time if the furniture is there is it not answerable, and liable to be distrained on for the rates in those cases in which they are not paid?—It is, certainly ; so do it it.

1145. And would not such a distress be a feasible way of securing the payment of the rates instead of going against those who are the immediate lessors, and who so frequently have no means, to levy on the goods of the occupier?—That would be a hardship in my opinion. Generally the men who live in these houses are men who go into them with the view of trying to improve their position in life—shopkeepers and people of that class—and my three years' expense in the ward is that all those people in the long run get smashed—everyone of them.

1146. Mr. PHILIPS.—Is the half of sale system at all a difficulty in the cases to which you are now referring?—No ; there are no bills of sale at all.

1147. Are these the houses you told us of in Stephen's-green in respect of which litigation has been going on? They are, if that is the case, good substantial houses in which shopkeepers have been carrying on business?—Yes ; usually I find that the shop is let to one party, and the first floor to a second tenant, and the floors above that again to a third tenant. Very frequently we find that there are three settings, such as I have described, in one house.

1148. Still at the same time there are sufficient goods in these houses which might be distrained on without going on the immediate lesser at all?—There are, but you would want to collect it in such a way that the rent and the rates would not run together, because if that were the case the landlord would put out the rate collector.

1149. There can be no doubt about this that as the statute stands you have got the power of distress, and therefore when you find that the rates are not being paid, you can undoubtedly go in and distrain?—Yes ; but the furniture would be taken away a month before we could distrain.

1150. But have you tried the plan I speak of?—Yes, frequently.

1151. And have you succeeded?—Well, in my last answer I was wrong in saying "frequently." I know on one occasion it was done last year, and we got the money, but in that case the man had lots of goods.

1152. Mr. MURRAY.—But why should it take a month to distract?—Well I can explain that. First of all it takes us a week to get out the summonses list. Of course we cannot be making out an individual list for

everyone, unless in cases in which we know that the parties were actually about to run out of the house and then we apply for a special summons. It takes a week to prepare the summonses and get them heard, and then ten days or a fortnight elapses before we can issue the warrant for distraint.

1153. But with reference to what you said about the furniture being removed before the end of the month, the people don't know what you are preparing to do—how could they?—I cannot exactly say how they hear of our movements, but they frequently get wind of the action we are taking, and that may be accounted for to some extent in this way. In order to try and get the rates without having to resort to any unpleasant measures, the collector sends the person liable a notice, of which I beg to hand you a copy (copy notice handed in). That is one that I get printed at my own expense, and is not what is known as a legal notice. It is what may be termed a polite notice.

1154. Are you bound to serve the legal notice after that?—No ; we are not bound, but we are anxious to be as civil as possible, and we do all we can to get the money out of these people quietly, and to avoid litigation.

1155. But when you know so well the character of the tenants with whom you have to deal in cases such as we are now talking of, why do you go to such an amount of trouble?—We do, as I have just said, our best to avoid unpleasantness with these people, and besides that, we must have some experience of their unwillingness to pay before we resort to legal measures. Indeed I have sometimes got taxes out of these people without very great trouble. But it is no uncommon thing, when they fall in trade, to get away out of the house before the year's rent is quite due. There are, I may mention, a good many houses in my wards in which it would be utterly useless to proceed against the occupiers at all. They occupy a room themselves, perhaps two, and they set the rest of the house.

1156. And it is in reference to them that you think the only remedy would be to make the taxes a lien on the house?—Certainly.

1157. Mr. BEAUMS.—Did you hear the evidence given yesterday in reference to the Bell-lane property?—I did.

1158. Do you know that property?—Yes ; very well.

1159. Are you aware that a list of the owners of that property was passed and published about one or two years ago?—I heard that such was the case. They asked us to make out such a list, but we were not able to do so.

1160. Do you think it is impracticable to recover the rates from the tenants on that property?—The occupiers are all weekly tenants.

1161. Has the failure to collect the rates on that large and, I may truly say, valuable property—a property which pays to the owner certainly a very considerable sum of money yearly—been due to the fact that the powers you possess are totally inefficient to enable you to collect the rates?—Most assuredly. I got the money at one time from the man who has that property—a man named Keogh—I got the rates from 1871 to 1873 by compounding and making him an allowance of a small sum of money, and I considered myself remarkably fortunate in getting anything at all out of him. He is a man who is living in a house in Mary-lane—a wretched, miserable house—and if I get any number of warrants there is nothing in his place that I could seize.

1162. I presume you had no warrant when you effected the compromise with him?—Certainly not.

1163. So that nevertheless when you had that man you succeeded in getting out of him the rates?—Yes ; but I was most fortunate in that; and the strange part of the affair is that I never served a fourteen day notice in that locality at all. The proprietors on one occasion offered to escort me down the lane

but I begged to be excused. I remember that I had on a previous occasion a very narrow escape in Scotland, at a time when I had about £150 on my person.

1154. Mr. MURRAY.—What steps do you take, in respect of premises, where you think the valuation should be altered?—We attend to what matters wherever we find that property has deteriorated or improved, we are bound under the Valuation Act, the 16th and 16th Victoria, to return such changes to the Valuation Office each year, say about November.

1155. Is there much work in connection with that branch of your duties?—Not so very much in that respect. We do the work carefully, but there is other work that falls upon us, and that is far more severe.

1156. What what steps do you take in respect of the valuation?—We keep our eyes about as while we are carrying on our work of collection, and see if there are any improvements made or deteriorations observable on the houses in our districts, even to the putting in of a sheet of plate glass, for even that is an element of increase in the value of a house, and we take and return such a house to the Valuation Office. I think there is a small penalty attached to the non-performance of the duty, but what the amount is I am not quite certain. In short we are never done, we are always doing something, and are in fact the pivot upon which the sky turns.

1157. Mr. BACON.—Are any losses of the rates assessed by the stickiness of the collectors at the Revision and other Courts?—I do not think so. It seems, I must say, a deal of work upon the collectors in six hours, and they have to work very much harder, in order to pull up that work.

1158. Do you think it occasions any retardation of the collection?—I do not think so, and I never found that it did. No doubt we have to work doubly hard afterwards to pull it up, but we do work hard, and by increased activity on the part of the collectors, we are able to accomplish our work successfully.

1159. CHAIRMAN.—Is there any way you could suggest by which it would be possible to remove the necessity for the attendance of the collectors at those Courts?—I do not know how that could be done. With reference to the Parliamentary work it may be just as well that I should refer to that now. The work of preparing the Parliamentary voters list takes about a month.

1160. But it does not take each man's time for a month?—Indeed it does, or about a month.

1161. Does the revision extend much longer than a month?—Yes, but that is aside from that. You asked Mr. Coshou a question yesterday in reference to the rate book answering all purposes, but you must bear in mind that although we have the rate book perfectly correct as far as we can, as regards the occupant, still there is another thing, there are what are called clauses to get pastures on the franchise, and we are bound to know of the Revising Barrister as to what unknown in connection with those matters, makes the Dissemination of the Act. We are not bound to put weekly or monthly returns on the register at all. When we get the rating notices and we go round the wards we see that there are no changes in the tenants, in order to be able to answer the Revising Barrister. If there is a yearly tenancy, of course we are bound to put that man on the rate book. The fact of not putting men on the rate book causes claims to be served every year to get parties the franchise.

1162. Your duty in reference to that is, as far as I understand you, that when the claim is served you make all the inquiries you can, and then stand before the Revising Barrister and your master, upon oath, whether the claimant is or is not an resident?—Yes, we are the upholders to decide between the two gentlemen who appear for the Conservatives and Liberals, and then the Revising Barrister takes on word?

1163. You are not the upholders as regards the law, but simply as to the facts?—Yes, we are the upholders as to the facts.

1164. And it is upon oath you make your statement?—No, but we can be sworn if it is desired.

1165. But you can give no opinion as regards the law?—No; we can only speak as to the facts, that is all. What we do is, we inquire into the claim and we report to the Barrister-in-Court what we know of the parties. I think it is only right, since I am here, to touch upon another matter, and that is in reference to the disbursements. Very frequently parties come into the office to pay their taxes and the money cannot be taken unless the cashier takes the entire assessment, and it not infrequently happens that parties who come to the office with the intention of paying at least a portion of their taxes, have to go away without doing so. The reason is, that those disbursements cannot be calculated. That work has of late years been cast upon the collectors, whereas heretofore it was done upstairs by the clerks in the office.

1166. At what period did that work cease to be done by the clerks and when was it thrown upon the collectors?—That is a question that I think the chief clerk could better answer you. All I know is, that I have had to do it since 1871.

1167. Mr. MURRAY.—You may remember you showed us the form of your collecting book. Would you approve of this form (handing the document to witness) which is one recommended by the Local Government Board, and in use in other parts of Ireland? Don't you think that form would be an improvement on the one you now use, if it was made up in the office as far as the column "Amounts to be collected"?—Well, we would require in addition the various assessments, whereas only one is given in this, and we would have to give the "Consolidated Rate," and the "Domestic Water Rate."

1168. Certainly, you would have to alter this form in that respect?—Well if that were done, this form would do very well, but as far as regards our sources, no more perfect check-book could be found than ours.

[The annex sheets for the Royal Exchange Ward, and for the Mansion House Ward for the year 1876, were put in by the witness in evidence.]

1169. CHAIRMAN.—Some of the Commissioners have just been looking through the annex sheets for 1876 furnished by you to the Collector-General, and they have observed some large sums (as to which no observation has been made by you) which appear upon those annex sheets. The Commissioners are desirous of having some explanation in reference to them. The first is the case of Richard Ballard, in which two sums are returned as due by him, namely, a sum of £38 18s. 1d. and £34 2s. 2d. That is in the Mansion House Ward.—That man is insolvent.

1170. Was he insolvent at the time that sheet was sent out?—Yes, he was.

1171. When you say insolvent, was he actually at that time in bankruptcy?—Well, as to that I cannot decidedly say, but this much I know, that there was a composition offered. He was a bootmaker, and could not give more than 2s. in the pound. He was to my own knowledge in the Insolvent Court.

1172. Mr. BACON.—Is that the man who had a temporary hotel in Yorkstreet?—No, it is not the same man.

1173. Was not one of these two sums recovered at all?—Not a shilling of them.

1174. How did it happen that when sending in that sheet you did not make any observations in reference to either of those sums?—I cannot tell you. I believe I did not like to return them as insolvent, I did not like to touch on the thing, and write off these two sums as irrecoverable.

1175. Mr. PEPPER.—Will those two sums appear in the insolvent list for 1877?—I fancy they will.

1176. CHAIRMAN.—Supposing you were making up your sheets for the same wards, having regard to the way in which that is drawn up now, I presume that gentleman's name would appear in your sheets for 1877?—Most assuredly, unless I thought it was hopeless to

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expect to get the money, and then I would write the amount off as paid or returned.

1177. Mr. Purvis.—Then it would drop out of your collection without having been noticed by the Collector-General?—Certainly.

1178. Mr. Baucus.—Will the premises of the future holder or occupier be liable for these taxes?—Not at all.

1179. CHALMERS.—Are those premises still occupied?—Yes.

1180. By whom?—I suppose by Mr. Ballard still.

1181. And is Mr. Ballard's property in these premises now exempt from liability on account of the release of taxes?—Ballard has no property, nor has he any work of his own. The work he sells in his shop is supplied from England, and he sells it on commission. His stock is not worth more than a couple of pounds.

1182. His property consists of the stock in the shop which is English work, and which is sent to him to sell on commission?—Yes.

1183. Did you ever try to distrain on those goods?—There was a warrant against him for the money, but we could get nothing.

1184. During the term of your collectorship for the ward when these taxes were due, did you often see Ballard's shop with stock in it?—I saw very little stock in it.

1185. Was he carrying on business?—He was carrying on a sort of business, just keeping the shop open, that style of business.

1186. Did you make any effort from July until the month of September to realize from the stock on his premises?—No, we intimated ourselves of the fact that the stock was not Ballard's own property, and the chief clerk thought it was useless to take proceedings against him.

1187. But still if there were any goods in the house don't you think it would be desirable to try off for the rates?—Yes, but the landlord has the first claim.

1188. But the landlord would have no right to walk in before you?—Yes, not only would he have a right to walk in before us, but he could turn me out.

1189. It is quite true that the landlord might distrain without going to my court at all, but at the worse time if you got possession of the goods the landlord does not possess the power of turning you out?—He has even less than the power of turning me out. He has the first claim; it would be a perfect waste of public money to take and sue such a man.

1190. The next name I find upon that list is that of Robert Wheately in respect of two very large sums—£57 1s. 8d. and £41. There is no observation made by you with reference to those two sums. What explanation can you now give of that case, or in three words explain?—For, the explanation is this: Between Wheately and Lemon, the landlord, there was some difficulty. Wheately is a man of straw, and occupies a room in Hardwicke-street, and from him nothing could be realized.

1191. Are these two sums assessed upon Wheately by reason of his being the immediate lessor?—Yes.

1192. What was the difficulty to which you referred?—Wheately said that Lemon was to pay the taxes, and when I went to Lemon he told me distinctly that Wheately never paid him any of the rents.

1193. That is not the case to which you referred as being one in which there was litigation?—It is a similar case.

1194. Did Mr. Lemon tell you that Wheately was paying no rent?—Yes; since then I believe Mr. Lemon has got out of the houses from him, and has paid the rates.

1195. And is there no property in those houses?—Well, I may say none. They are let in tenements of £1 10s. and £2 each, and you may easily imagine the kind and the extent of the property in them.

1196. Is the sum of £57 1s. 8d. the amount of the assessment upon a single house?—No, that is the as-

sessment on three houses—12, 13, and 14. They are situated in South King street.

1197. What does the £51 consist of?—That is for one single house, No. 21. He has since got rid of that house.

1198. Is it a fact that in a place like South King street, where a house is valued at £15, the amount of taxes amount to £41?—Yes, the taxes due are £41, and the valuation is £15.

1199. During what period was the £41 running?—That sum would cover about six years.

1200. And during what period was the £57 1s. 8d. running?—About the same time.

1201. What is the valuation of each of these three houses?—I could not recollect.

1202. What is the aggregate valuation?—About £36.

1203. They were let in tenements to roomkeepers?—Yes.

1204. And there were no goods in them that could be taken?—That is the case. If we got a distressing warrant it would be utterly useless to do so, because the goods capable of seizure would not, I can assure you, pay the cost of carriage to Dillon's Auction Rooms.

1205. Then, there is the case of John Wall, who owes a sum of £32, for what period is that due?—Well, that man pays by degrees.

1206. For what period is that £32 due?—That is for one year.

1207. And what is the value of that house?—£30.

1208. Has he paid that sum since you made out this sheet?—I don't know.

1209. Was there any reason why that man was unable to pay in the year 1876?—He always paid on year within another. He was sick every year and paid on a warrant.

1210. In other words, he paid his taxes for the year 1876 some time in 1877?—Yes, he was in straitened circumstances, and some one told me he had gone to China.

1211. Is the house still occupied?—Yes.

1212. Are there goods in it?—Yes; it is occupied by very respectable people—by people in very respectable circumstances.

1213. Now, we will take the Royal Exchange Ward for a moment. There is the case of Joseph Maher?—As long as I was on that ward I never got a penny of taxes out of those premises. I did not know who to sue.

1214. How was the business carried on?—The house was set in lodgings.

1215. What is the valuation of it?—£52.

1216. Surely a house of this kind valued at £52, set out in lodgings, must have had in it furniture that could be made available for the taxes?—We could not tell whose it was or who was the owner. We could get no satisfaction. If we sued and seized the goods of the wrong person there would be a fine action against the Collector-General. We have no power to compel anyone to give us the correct names of the owner or occupier; we are quite in the dark.

1217. Any difficulty in a case of that kind would be got over by making your law analogous to the Poor Law, and that enables you to seize under a distress warrant the goods of any person on the premises?—Yes, certainly; but if you take sums of the bad property of the City of Dublin, even that law would not be worth anything. It might be very effective in some cases, but certainly not in others.

1218. In some of the important streets it would be of use?—Yes, there it would be effective, but not in the bad streets.

1219. Then, there is the case of Patrick Clarke, who is in arrears to the sum of £33 1s. 6d.—That is the case I have been referring to as a tenant of Mr. Lemon's.

1220. That is the case in which the litigation arose?—Yes, possibly; the same.

1221. I see a number of houses here in the other

and also which appear to be assessed on Mr. Graham Lennox in varying areas, one of which is £18 1s. 3d., and another £35 9s. 3d.—Yes.

1230. Are those the houses about which the litigation arose?—No.

1231. That case is disposed of?—Decidedly.

1232. Has Mr. Graham Lennox got much property in the City of Dublin?—A good deal, but I never reduced a shilling premium out of it after all my trouble.

1233. Are these houses of Graham Lennox's let to middlemen, and then let to the tenants?—They are let to the occupying tenants certainly, to whom he lets for three years or so, and collects his rents monthly.

1234. Are these cases of Graham Lennox's these of an immediate lessor—between the person in occupation and himself—or does the person in occupation hold from himself?—The person holds from himself.

1235. How is it that Mr. Graham Lennox's tenants appear to be always so poverty-stricken as not to be able to pay the rates?—I think I can answer you that question from inquiries that I have made. For instance, in South King-street, where I sued and was unsuccessful against him, he did not appeal against the rating notice then. The houses were valued at £12, and setting for £38 or £40—both of those houses, 10 and 11, were in that position. Upon those houses I received the taxes.

1236. Were those houses set to single tenants?—No. Originally they were in this position—one was set to a man named Graham, and another to a man named Michael Gaul. When the litigation occurred in connection with that case, and it was before Mr. Mooney, the law agent to the Collector-General, Graham and Gaul were still yearly tenants, and both owed Graham Lennox money, and he stated that he merely went in to collect the rents to pay himself. I subsequently, however, discovered that he had made a separate setting of the lower portion of the premises, and had taken under his own tenanted control the collection of the rates. That cause rescinded the agreement, and when I made the discovery he "knocked under" and did not go further, and paid the taxes.

1237. Mr. BROOKS.—In this case of Ballard's do you mean to say that you have never attempted to seize?—Certainly not, the warrant officer had a warrant, but he never seized.

1238. But the premises contained property in the shape of new boots and shoes?—I might safely say that I probably never saw more than £1 worth in the shop at any one time.

1239. And therefore not sufficient to pay for the distress?—Certainly not. And I may mention that that same man has got an interest in the house opposite his own, of which he is rated as the owner.

1240. You say that if you were to attempt to seize the landlord would in all probability interfere?—Certainly.

1241. Is not that alone capable of this construction—that the landlord receives his rent from Ballard, and causes Ballard to evade the payment of the taxes?—Precisely.

1242. He may be in collusion with him, and thereby obtain a higher rent?—Precisely; and that is what I said in the early part of my examination. We can make no contract with these people at all who are the landlords to get their houses properly set to good-paying tenants, and, therefore, I say the houses ought to be made responsible for the taxes, because we can make no bargain with the landlord at all.

1243. It may be the interest of the owner that the occupier should evade the taxes?—Perhaps so. If a landlord chooses to put on a house valued at £35 a year the maximum rent of about £100, how is the shopkeeper able to support himself at all and pay such a rent to the landlord? I know another instance of a house valued at £60, and on which the rent is £90, and the taxes bring it up to £300. It is impossible that

the man who has such a house as that, with such a burden on him, can get on. He is simply working for his landlord.

1244. How many persons do you suppose live in the houses in South King-street?—There might be four families in each.

1245. If you were to distrain and to remove the furniture, such as it is, from one of these houses, you would prevent the landlord or the owner from deriving any profit from the house, and would not the effect be that you would compel him to make provision for the payment of the taxes?—I might in that particular case.

1246. You see the effect of your distraining would be that you would dispossess the unfortunate tenants when you removed their miserable effects, but you would also deprive the landlord of the great profit rent that he is now securing?—But would I have say right, or would I be justified in carrying a man's bed and bedding out of his house, so that is the sum total of what the majority of such people are worth? It is the strongest piece of furniture in the house.

1247. You are now insisting the owners and occupants to evade the payment of the taxes by permitting them to retain their furniture, poorthough it may be?—I don't know whether I would really have power to take it or not. If I am not mistaken, according to the provisions of the 11th & 12th of Victoria, we must leave £5 worth of goods after us.

1248. Mr. PEPPER.—In cases where the people appear to have no stock, have you any power of search to ascertain whether there is any stock concealed or hidden away?—We have no such power.

1249. You would go into a house and arrive at your conclusion from what you saw?—From what I saw, certainly.

1250. But at the same time, although the stock is not exhibited to you, there may be a vast quantity put out of sight?—In the case I spoke of I do not believe there is any such thing.

1251. Therefore it might be necessary to search the premises to see whether there was any value?—Generally speaking I go into those places, and I can see what the furniture consists of and what is about its value.

1252. We are talking about stock though. In such a case as that the people might be able to put stock into drawers, boxes, and shelves, and they might have a considerable amount of value unknown to you?—I could not always be deceived.

1253. At any rate you have no power to take a man with you to search the place?—Not at all.

1254. Mr. BROOKS.—Is your opinion as an expert, would not the effect of your continually distraining upon those poor persons who are the means of providing the owner with a large income be to enable them to evade the payment of the rent?—In this particular case of Mr. Lennox's of course it would, but he sees no objection now, and pays the taxes regularly upon those premises.

1255. But I am speaking of South King-street?—I am speaking of that place too.

1256. I am speaking of the houses there in sever—Whentley's house, for instance?—Yes. Those are the houses that I also am alluding to.

1257. As I understand this case of Whentley's, we have premises in the immediate vicinity of the best part of Dublin—South King-street, which is close to Grafton-street and Stephen's-green, paying owners very handsome profits—very handsome rents—while both the occupier and landlord evade the payment of rates. That is their condition. The expert who is now before us tells us that he cannot set upon the goods because they would not pay for the distress?—Precisely.

1258. I want to know whether—though they might not pay for the distress—the ultimate result would be to recuse the rates from the landlord?—It might be so. It would be a roundabout way to go—to sue and get nothing.

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1251. But if the roundabout way would be effectual—I would not like to say it would be effectual.

1252. Mr. PHILIPS.—In the end it must tend towards checking the system, I think.

Witness.—There is another thing upon which I wish to touch—as to late payments by the better class of people. I must refer you to the reports of the Collector-General of 1872, 1873, and 1874.

1253. CHAIRMEN.—But now, as you have referred to that, does not the collection rest with the Collector-General and his officers? Have not they power to see that people in a good position who decline to pay their rates at an early period of the year should do so?—It is the last half of the year I speak of, not the entire of the rates; because if any rates are not paid to us by the first week in August my practice is to remonstrate for the whole year; but we could not remonstrate for the whole year until about that time.

1254. But do I understand you that persons in good position and good means pay the first half-year, and not the last half-year?—Precisely, until very late; and the collectors have to call for the payment about first-times.

1255. Do these cases often occur in your collection?—Yes, frequently.

1256. Is it not in your power to correct this to a great extent by commencing to distrain early in October?—If a man be respectable, there is no reason why he should not pay his rates him another, or why you should not levy upon his house, and next year he will, in all probability, pay up!—That might be so; but at that season a great many people are paying up, and for a collector to take out a summons then, it would be unwise.

1257. But if done one year, the class of persons you speak of would never allow it to occur again.

1258. Mr. MURRAY.—Give the names of some of the persons in your district whom you have in your mind!—I can give you my book, but I would not like to individualise the names, if possible. A great many people do not like to pay till the 31st December.

1259. CHAIRMEN.—A question has been asked about giving the names of those persons. Now, I should not have the slightest hesitation in asking say collector to give the names, seeing that we are entitled to have them, of persons who appear to be setting the law at defiance, but I think if it is represented that persons in a good position in Dublin do not pay the rates when the collectors have the means of levying, the fault rests with the Collector-General's office rather than with the ratepayers; for, if not enframed, they may say, we will go as long as we can without paying.

Witness.—Certainly. If you were to see my office on the 31st December, it is more like the pit of the Theatre Royal on an opera night, or the Gaiety. There could not be less than 150 people in it. It is badly lit with gas, and badly ventilated.

1260. As regards a great number of persons—are they not persons, as far as you could judge, able to

pay three or four months before?—I don't know; that is a question I cannot answer. I can tell you this: that there are many of them in business who could not pay until the 31st December.

1261. Are they persons who have goods in their shop each day?—Not a doubt about that.

1262. As a collector, do you deny that it was the fault of the Collector-General's office that the rates were not enforced from these persons at an earlier period of the year, instead of allowing them to go to till the last period of the year?—December is a month in which we could not remonstrate, because there is a quantity of rates coming in, and it would take up a great deal of our time to take out summonses at that particular time, but I intend to remonstrate earlier next year than usual—that is this year.

1263. We do not think it would be a fair thing to press for the names of persons whose "we cannot pay until the 31st December, because we like to make use of the money in business, in the meantime." If they are allowed to do that, the collection is not so much upon them, who are perfectly justified in making use of the money, as long as they are allowed to do so, but upon the office for allowing them to keep it so long. Do you think it a good system that the payment should be made to the collector in his district or to the office?—It is all the same to me. I can safely say that a great deal of money has been turned out of the office.

1264. Mr. BROOKS.—Why?

Witness.—Sometimes on account of the declarations, and sometimes it is so crowded that the people cannot wait, and they walk off.

1265. CHAIRMEN.—Is not that rather an argument that all the money should be paid in the district?—I would be very glad that the cash office was abolished, and that the collectors should attend there one day in the week. I would take my own money, and get the declarations calculated. As to the money paid into the office, it is all the same to me, as I get my pounds on the money paid into the office.

1266. How would you meet the case of professional men who are not always in their houses, and who would like to send a cheque for the amounts of rates at once?—Would you have a separate office?—They can send it to the Collector-General. Such cheques are sent every day in the week. He enters in his book the amount, and he sends for me and says—“Here is a cheque for so and so; send a receipt.”

1267. Then you would abolish the receiving clerk, and have the money collected by the collector, or sent to him in the ordinary way?—Precisely; but it is the duty of the collector to go early to professional gentlemen—lawyers, attorneys, and doctors. It is troublesome no doubt, but we try to do our business. I do not want to shirk any responsibility; I rather like to do my business as best I can, and to get such time for doing it.

#### MR. WILLIAM WEATHERUP examined.

Mr. William Weatherup.

1268. CHAIRMEN.—When was it you became rate collector for the city?—20th January, 1869.

1269. Did you serve for some time under Mr. Stevenson?—I did.

1270. At the time that you came to the office was the staff of the office the same as it is at present?—I think there is one clerk less than there was then.

1271. Is the number of collectors the same?—The number of collectors is the same.

1272. When you went there was the system, as regards taking up the collectors' books, the same as it is now, and as we have heard described by Mr. McIntyre and Mr. Crofton?—That is to make the books up in the same way.

1273. Yes?—The books were made out in the same way, but at a different time of the year I might say.

1274. What time of the year were they made out

then?—On the 20th January, or perhaps the 24th January. When I went to the office first, all the collectors were out collecting with the exception of myself. They had got their books and notices before my time and were at work. When I went there Mr. Heaton handed me the book and I went to work at once. At present, and for some years back, the books have not been given to us until March, and even some of them so late as April.

1275. That was the case in 1868?—Yes, in the year 1868.

1276. Was the same thing done in the year 1869?—I think so.

1277. And did the change in the system commence when Mr. Moylan became Collector-General?—It did.

1278. As far as you are aware was there any occasion for that change in the office?—The business is

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the office seemed to be heavier in some way. I could not account for it in any other way. It seemed to be set got stronger.

1280. What I mean is this—Has there been any legislative change throwing more business on the office in 1871 as compared with 1868 and 1869?—I do not think so.

1281. But did you find that immediately after Mr. Martin went there, there was this delay in giving you the notices and books?—I found that in each year we get them a little later.

1282. Did you find that getting your books so early as the month of January, facilitated you very considerably during the year in your work of collection?—Yes.

1283. And were you able at that time to collect as early as the month of February?—I don't know exactly at what time we took out the receipts. I could not bring my memory to bear. What we generally did was to serve some of the notices in the best streets; for instance as I am doing now in Mount-street, Herbert-street, and Beggar-street. Then immediately after the notices are served we take out the receipts, but we did take out our receipts earlier in former years than at present.

1284. Was there any other change in the system upon Mr. Moylan came as compared with the previous system?—There were changes as regards the declarations. When I went to the office first, if a declaration was handed in by a taxpayer to-day, it would be done in a day or two—takes up to the inspector, who put his name on it, and gave it to the clerk there at the time, Mr. Ferguson, who entered it upon the ledger, so that if anyone came in to pay his rates the ledger showed how much he had to pay. That has dropped out altogether now.

1285. In these days were the deductions prepared by the collectors or in the office?—The foundations of the deductions were made, of course, first by the taxpayer and then handed to the collector. The collector handed them to the inspector, and the inspector having made the inspection put his name to them, and said "assent rate from so and so." They were then handed to his clerk, Mr. Ferguson, who worked them out, deducting the amounts and putting them on the ledger. Then if a person came in to pay he could pay at once, whereas now the collector must make up the deduction as best he can, and no money can be taken without the collector being in the house, so that the case to which Mr. McIntyre alluded of tendering the rates and their not being taken would not have arisen as far as a house unoccupied for part of a year goes.

1286. Was the making out of the arrears sheets at that time the same as now?—Yes.

1287. Were you aware before the books were examined that in Mr. Stanton's time there were arrears written in the office ledger?—I was.

1288. And were you so aware in 1870—were you aware of it before to-day?—I was.

1289. At the time Mr. Stanton was keeping the books do you know if any one was made of the entries in the office ledger of the arrears for the purpose of checking or in any way verifying the arrears sheets sent in by the collectors?—Well, no, I cannot answer that. I don't know whether in my time I understood before that these arrears sheets used to be checked by one of the clerks in the office with the ledger. I cannot recollect now whether it was done with me or not, because Mr. Stanton at the time I went there was very old and feeble, and he was not often in the office.

1290. Who was the chief clerk at that time?—Mr. Taaffe senior.

1291. Had he been in the office from the time it was started?—He had been in the office from the time it was started.

1292. To what ward were you put at the time you went in first?—The Mountjoy Ward.

1293. Is that considered one of the good wards of the city as regards the property in it?—It was better

then than now. The property of the North side, especially Summerhill, the very centre of the ward, has gone down greatly. The Mountjoy Ward is not as good as it was.

1294. How long did you continue to collect in that ward?—Three years.

1295. And did you find at the end of the three years by the returns whether the rates were better collected than when you went there first?—I think they were—they were better.

1296. And did you find that by being continued in the ward for three years that each year you had greater facilities for collecting the rates?—I did, sir.

1297. At the end of that period to what ward were you transferred?—To the North Dock Ward in the vicinity of the Custom House and down to the North Wall.

1298. Was that as far as regards facilities of collection a better ward than the Mountjoy Ward?—It was.

1299. That is, you collected more easily?—I collected more easily.

1300. At what date were you transferred to that?—I think in 1871—in 1871, 1872 and 1873 I was there.

1301. Was there any special reason, so far as you are aware, for being transferred to that ward, or was it in accordance with the office rule of being transferred every three years?—There was a little. There was a collector who went away out of the office, and the North Dock Ward became vacant in the month of November, just at the end of my three years, and I collected the two wards for one month. The three years happened to be up, and I was transferred to the North Dock Ward under the usual system; but I think the reason of my being transferred to that ward was that I had been collecting in it for a month.

1302. Was that in a better or worse state than the Mountjoy Ward?—On account of the collector going away I think it was worse.

1303. But as far as the property was concerned it was more easily collected?—More easily collected.

1304. According to your experience in that ward, did its paying power increase or decrease?—Increase.

1305. There is no doubt about that?—The Port and Docks Board used to pay a large sum which they have ceased to pay. I left the ward in a better state than when I got it.

1306. Did the assessment of the Port and Docks Board still remain on the assessment books?—It did.

1307. And therefore it would appear in the assessors?—It would appear in the assessors.

1308. And that was the subject of litigation going on for a considerable time between the Port and Docks Board, and the Collector-General of rates?—Yes.

1309. So that, properly speaking, that would not be uncollectible arrears—there was a question of law!—There was a question of law.

Mr. PHILIPS.—The Collector-General's statement of arrears in respect of the North Dock Ward, is as follows:—In 1871, collectible £2,302 ; in 1873, collectible £110 arrears; in 1871, doubtful, £1,079 ; and in 1873, doubtful, £5,976.

1310. The CHAIRMAN.—I presume under the heading "doubtful" is included the subject of litigation?—I think so. I could not exactly say now.

1311. Do you remember how much that was?—I do not.

1312. According to my recollection it was something about £5,600—it was.

1313. After you remained there for three years did you go to another ward?—I went to two wards—South Dock and Trinity.

1314. Were those wards better or worse as far as regards facilities of collection than the wards you were transferred from?—I think they were better—the South Dock was better.

1315. And have you been collecting in it since?—I have been collecting in it since for four years.

1316. And during the time you have been in that

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has there been an improvement in the percentage collected this year?—About the same; it may be a little better; it is much about the same.

Mr. FARRAR.—South Dock Ward in 1874, collectible, £531; 1875, collectible, £517, in 1874 doubtful, £270; and in 1875, doubtful £29.

Timely ward, 1874, collectible, £5,425; 1875, collectible, £593; doubtful, 1874, £442; doubtful, 1875, £51.

1316. CHAIRMAN.—In your experience all the time you have been there from 1868 up to the present time against you in favour of transferring collectors from one ward to the other?—I would leave them in the one ward.

1317. Have you found with each year you continue in a ward your means of collecting increase?—It does.

1318. And I suppose by that you mean of discharging in a satisfactory way your other duties—as, for instance, making out the juries list, and discharging your duty in connection with the Parliamentary and Municipal franchises, increase?—It does.

1319. Are you aware of any advantage that is to be gained, or of any disadvantage that is to be avoided by the transfer every two or three years of collectors?—I don't see any advantage of changing them at all.

1320. Or do you think if a collector was allowed to remain in a ward say for a longer period than three years, an injury would likely arise to counterbalance the corresponding advantage?—I think not.

1321. It has been suggested that if a collector remained in a ward for a longer period than three years there would be a likelihood of parties being allowed to run into arrear—I don't think that would be the case. I have been disappointed by forty-nine persons, and I have a suspicion at least at present against the forty-nine, to show them they cannot do so again; and besides, if you know the people in your ward they will not disappoint you. These are respectable people that I have mentioned.

1322. When then do you take active measures—I don't mean by writing, advertising, or sending threatening letters—but active law measures, to recover rates?—In the present year.

1323. For the assessment of the present year?—About July.

1324. And from July to the end of the year do you go on with the law proceedings against defaulters?—I must have three or four sets of summonses against parties.

1325. Is it your practice to allow persons who they be in a good or in an humble position, to run on until October or November, or the end of December without paying?—Do you mean for the whole or the half year?

1326. For the half year?—We do for the half year, for it is the custom of the office.

1327. You bring the half year within the year?—We do not summon the parties; it has become a practice.

1328. What I understand is, though you begin to take proceedings in July, it is only against persons who have not paid the first half year?—Yes, those persons would be considerable who have not paid the first half year.

1329. Having regard to the fact that considerable numbers of persons allow the rates to run on to the last day, for the second half year you should commence to take proceedings, say, at least in November or October?—I would say October.

1330. Is the only reason you have not done so hitherto the pressure of the office?—The pressure of the office.

1331. Is that a recognised practice? Is there a definite rule on it, or how is it the practice has grown up?—There is no regular rule, it has become a practice from year to year.

1332. Do you think if that was done away with, in the following year a considerable amount of rate would be paid up in the early part of the year without legal

proceedings, or the necessity of threatening them?—I do.

1333. Do you agree with Mr. McIntyre that there are numbers of persons who have means of paying who allow the rates to run on until the end of the year, knowing they won't be enforced?—I do; a man says, "What's the use I would be to pay my rates until the last moment. I will keep them as long as I can." I received for the last two days of the year over £2,000.

1334. And had you to go to the houses for that money, or did the people come to you?—I had to go to the houses for a good deal of it; some of it came in letters; and some of it was paid at the office. Each collector is bound to be at the office for one hour in the day.

1335. Up to the present could you tell us what were the causes of the deficiency in each year?—One of the causes of the deficiency is, that there are no rates charged on vacant houses, insolvency of premises, and that whenever there is rating on the books it is charged against the Collector-General, that is, there may not be habitable houses, insolvency, and vacancy, and people running away—people may keep houses for three, four, five, or six months and then give them up, and that is one of the causes.

1336. Have you ever found in your collection cases that have been spoken of here in which the owner of a house, desirous of getting money out of it, lets it to another, and allows him to extort what may be exact from the tenants?—There is not much of that in my district. There is only one that I can mention—Mr. Whetley—who had purchased a house at the corner of Talbot-street.

1337. As far as your district is concerned, does it arise from persons who are rated occupiers actually not having the means to pay or the means from which the rate could be levied?—That is our case. Take you instances?—There is a house in Lincoln-place that belongs to a man named Barnes, rated at £30, he never paid any rates until they amounted to £100. I could not get the answer and told the Collector-General. He said that is very strange, I see him at that place. He did not seem satisfied with my answer. He went down there himself. We could get nothing, but after a good deal of threatening we got one half year. It was a loss to the rates of £100.

1338. Do you mean that one single house?—Yes, several years amounted altogether to £100.

1339. And as far as that house went there was a rated occupier living in it, and the rated occupier had no means but a few lumps in the shop?—No, he had the place to people in tenements, and we had no power over them.

1340. If you had the power to seize the furniture of the various tenants in that house, would you have been able to realize the rates from year to year in that case? I believe we would, for there were some good tenants.

1341. The rated occupier himself only occupied a shop and a room?—A shop and two rooms.

1342. And in those there was little or no furniture?—No furniture.

1343. But there was furniture in the rest of the houses?—Yes. If the man had not lived there there were tenants upon whom we could have served notice. Where a man is an owner we can serve notice on the different tenants. If we serve on Monday we call on the following Monday to demand the week's rent, and if he does not give it the next Monday we can summon him for it.

1344. That is you demand it from the tenants?—From the tenants.

1345. Where the owner is rated?—Yes, where he does not live on the premises himself.

1346. Is it by means of a distress warrant which affects these goods?—By means of a distress warrant.

1347. That only applies, where the immediate lessor is not actually living on the premises himself, but where he has them let out in tenements?—Yes, and does not live in the house himself.

1353. Have you ever had any application for reduction or abatement upon the grounds of non-occupancy by persons who removed out of their houses merely for three or four months in the year, leaving friends in it?—No.

1354. Have you ever had an application made to you for abatement on the ground of non-occupancy, which on investigation you found was not justified?—Yes, I have had one or two.

1355. What now was the character of these applications—why was it you considered you should not make the abatements?—A person who owned a large house, for instance, and only really occupied one room would consider that was not occupation, but we look on that as occupation.

1356. In that case have you been able as a rule to enforce the rates?—We have.

1357. According to your experience have you had many abortive legal proceedings—that is, proceedings which you commenced at law, and which ended without your having realized anything?—We had; I am going to look into that to-day, but I had not time. In the South Dock Ward last year I think we had upwards of ten cases where there were decrees against persons, but which were retarded on account of lack of sale or no goods.

1358. I suppose all your decrees are executed by a warrant officer?—Yes, by a warrant officer.

1359. And there were ten instances of abortive proceedings in your ward?—I think ten—that is in the South Dock Ward; there may be more. I don't give that as normal. In the Trinity Ward I succeeded more. In Trinity Ward I might have summated 140 in '76, and there were thirty people failed to pay.

1360. When the people failed to pay they lived in small houses?—No, there were large houses in which the people failed to pay, being covered by bills of sale. There was one house in Brunswick-street which contained offices and was furnished, that was covered by a bill of sale. I know a man with horses and drays, and they are all covered by bill of sale. The warrant officer is going there occupied the property with bill of sale, and found it was all covered. I might mention another case—M'Archie, of Brunswick-street. No notice could be got out of him, and he occupied my time for three or four years going after him.

1361. Mr. MURRAY.—Will you give the names of all these cases?—I will.

1362. CHAIRMAN.—As far as you are aware, would it be a decided improvement in the office on the system of collecting the rates, that it should not be necessary to serve the notices that you speak of?—I think there might be something simpler. They are very troublesome. The Receiver won't give a decree unless you prove the notice.

1363. That is the law?—I think it would be much better if notices were done away with. It would save a great deal of time and trouble.

1364. Don't you think it would be for the advantage of the collection if you could get back to the old system, by which you got your books and served your notices, early in January?—I do.

1365. As far as your experience is concerned, is there much additional work thrown on the collectors since you went into the office?—Well, the jury list and the Parliamentary list give us a great deal of trouble. However, since the bill passed—

1366. Mr. Basson.—Lord O'Hagan's bill?—No, the Parliamentary Franchise Bill.

1367. CHAIRMAN.—Am I right in saying that since the bill passed there is a greater number of persons having the franchise, and a greater number seeking it?—There is a greater number of persons claiming it. I couldn't give you names of elements.

1368. But that bill didn't in any way change the character of your duties?—No, but they have become much heavier since the bill passed. I have been four or five days down here in the Courts.

1369. I presume that bill in no way affected the question of the collection of the rates, except that the

collectors had more to do afterwards?—More to do afterwards.

1370. Lord O'Hagan's bill gave you more to do with the jury list, and you were compensated for that?—Yes. As you inquire that, I may say we got nothing for our trouble in connection with the Parliamentary Franchise.

1371. Has there been any other addition to your duties since you came into the office except what you have mentioned?—I don't think there has been any other.

1372. Now, as far as you can observe during the six or seven years that you have been there, the notations are given to you at a later period, and the books are given to you at a later period, and there is a change which doesn't appear to be for the best in reference to the way the entries are made up, and you say that appears to be increasing from year to year?—It does.

1373. Can you give any reason for that?—Is it the office has less superintendence, or is it because the superintendence is less efficient?—Can you give any reason as far as you can judge?—I cannot give any reason, except Mr. Haubro, our chief clerk, used to have our books and entries for us at an earlier period. In the front office there were two clerks—Mr. Taaffe, senior, our former Chief Clerk, and his assistant, and I think there was more money sent into the office then than now. Mr. Taaffe will tell you more money went into the office then. One clerk is not, perhaps, able to take all the money that is paid in in a day. A professional man comes in. There are people waiting there before him, he hasn't time to wait. I have seen people wait for tea or fifteen minutes, and in the busy season an hour. They go away without paying their rates. One clerk is not able to do the work.

1374. Suppose a man goes in and is not satisfied—suppose there is no other person before him, and that he had to pay the current rates, what length of time would it take to ascertain the amount and give a receipt?—Two or three minutes.

1375. Not more?—No.

1376. And the detention at the present time in the office arises from the fact that there are several persons there who require to be attended to, and there is an insufficient number of people to look after them?—Yes, in the front office.

1377. But the number of clerks altogether in the same, or one less?—I think they are one less.

1378. Mr. PRYER.—One clerk has to receive for all the money?—For all the money.

1379. CHAIRMAN.—Would you say, as far as your experience goes, that it would be a good thing to have a double system of payment, having a clerk in the office to go to, and having collectors for conveying the payment to the clerk?—I would have it done in the front office, or not done at all. Suppose a person has to wait, he says, I will take my money book and give the collector all the trouble I can. Any man that comes into the office with money I wouldn't let out. I would have three or four clerks to receive that money if necessary.

1380. Don't you think it would be a better plan if the receiving clerk were to publish to people that they would have to pay the collector or have the money sent into the office by cheque? Would that be a better plan?—I could not say.

1381. But you conceive the present system is calculated to embitter; because people who go to the office, are obliged to wait, and sometimes go away without having an opportunity of paying?—Without having an opportunity of paying.

1382. So far as you have been able to observe, has there been lately laxity in the arrangement of the office compared with an earlier time?—I could not say.

1383. You have already told us some things were done better before than they are now?—True.

1384. Could you say that extends to other things besides those you have mentioned?—No, my time is greatly occupied in looking over these two large wards. I am only there one hour in the day.

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Wentworth

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1380. I believe the collectors are obliged to go there each day!—Yes.

1381. And is there any man appointed for you to go there?—You can appoint that bear yourself; and, having appointed the hour, you must be there.

1382. And you appoint the hour you think most convenient for your collector!—Yes. I appoint between three or four o'clock.

1383. What do you do?—There is a book there to be signed. There was no book there nor for some time after the present Collector-General came. We sign that book when we come and when we go.

1384. That is a record of when you come and go?—Yes. Any changes we get we go to the Collector-General to sign them before we ledger them in the book.

1385. Have you a conversation with him every day with respect to collectible or uncollectible rates?—Sometimes. There were cases in which I could not get the rates, and a difficulty arose.

1386. Is it when you go there that you bring with you your pay-sheet, with the block of your receipts pasted on the back of it?—Yes, I bring it in and hand it up to one of the clerks.

1387. Do you know how that is checked?—The clerk examines and checks that, and enters it in the Daily Lodgment Book. That book is kept in the office to see how much comes in. It is settled up at the end of the week. The collectors have nothing to say to that. They see from the moment they pass in the pay-sheet. Every Saturday we bring in the blocks and the receipts, and they are taken from us to be checked. Then, if they balance the account, they are handed back to us after Saturday morning.

1388. Do you think it would be a good plan to abolish the present system of having a clerk at the office, in Fleet-street, constantly receiving, from day to day, money from the public, and that the collector from each ward should attend at a particular day, and receive money each for his own ward?—I could not well answer that question. The public being used now in the Collector-General's office, and to the system there, they might not like that. It would be better if the collector could mind his own business directly himself. He would understand it more fully, and nobody at it but himself.

1389. Mr. Broons.—Has it been the habit of the Collector-General to call your attention to existing arrears?—No, it is the habit more of the collector to call the attention of the Collector-General to it from time to time until it becomes for them. The collector feels himself bound for all the money and arrears in his district, and we are most anxious to see that that money is got in, and to make the best collection we can.

1390. CHAIRMAN.—Now, in the case of Buman. The application you made after the Collector-General's attention was called to the arrears resulted in the payment of the half-year's taxes?—He got frightened. He paid us the half-year's taxes. The reason was he was about selling the house. I recommended the Collector-General to take the half-year, and he did it. I think it was the way Buman was afraid, and he left the country.

1391. The loss of the rates in Buman's case would not have occurred if you had taken legal proceedings?—Legal proceedings had been taken, three or four times, and the return of the old warrant officer was "No effects." There were no goods belonging to him in the place. There were goods belonging to the tenants and we could not touch them.

1392. Do you know the name of the owner in that case?—I do not exactly. I recollect now it was a lady. We have nothing to do with the owner when the houses are rated for £5. This was a house rated at £30. In this case the owner succeeded in obtaining her rent.

1393. Half-year after half-year and year after year?—Yes.

1394. But the Collector-General was unable to collect the rates?—Quite unable. The Collector-General,

no matter what he did, could not collect in that case. All his staff could not do it.

1395. If the premises were liable the rates would have been paid by the landlord?—Certainly; if the premises were liable we would not have resided in them on that house.

1396. I observe Mr. Wetherby, in your case, you return certain houses as vacant, and you go on the same principle as Mr. McIntyre, to exclude the houses that are vacant all the year?—From the last day to the last I do. A house might be vacant for only one month, and we are very cautious in writing off rates.

1397. The peculiarity I see about this book as compared with the other book is that a considerable number of rates are returned as vacant, and a large amount of rates are collectible. I do not see any corresponding to any considerable extent in Mr. McIntyre's? How is it there is such a large contrast?—Before this area sheet was made up I had forty-seven people to examine. There are four of these people in Westland-row, and they disappointed me. Were it not for the rate in the office regarding the last half-year's rates, ending in December, that would not be so. There would be £500 or £600 of it collectible at the end of the year. The proprietor of a house might be away from home. In some cases he could not close the collection. In the ordinary case, if we could in October or November, that amount would not be out.

1398. And in addition to this goes to the city, would not the individuals themselves gain franchises?—They would not lose the franchise. In that case, if any rates due were paid in before the 1st of July, in the following year, they would not lose the franchise.

1399. They will have a better chance of it?—Yes, but I think the great loss is by bills of sale. We have a great deal by bills of sale.

1400. Mr. MURRAY.—These people are in good circumstances?—Yes.

1401. They are simply evading the law?—Yes, there is one party in Westland-row and I have called over thirty times there.

1402. You only enforce legal process against the poorer class, and let off the people in good circumstances?—No, I treat them all in the same way.

1403. And how is it you omitted serving the people in Westland-row?—That was the first time they appealed to me. They kept pestering.

1404. They are not habitually bad payers?—No.

1405. Do you know that in Rothminster during vacant houses are rated?—That is the case.

1406. CHIEFTAIN.—And that the rates are recovered from the houses during the vacancy?—I have heard so. I don't think it would do for Dublin.

1407. Mr. MURRAY.—Why should not as well as Rothminster?—There are fewer houses vacant there than in Dublin. There were more vacant houses some ten years ago than at the present time.

1408. Mr. Broons.—Might not the fact that vacant houses were liable to rates make the landlords more anxious to let them?—There is no doubt of that. If the rates were enforced upon vacant houses we would have fewer houses of that class. I assure you would.

1409. The landlord would be more anxious to let the house?—Certainly, then have it vacant.

1410. CHAIRMAN (to Mr. Couston).—Mr. Couston, the explanation you wished to give us of your evidence yesterday, we understand is this, that the practice of the office was not to allow the whole year's rates to go on until the 31st of December, but when the first half year was paid you did not proceed for the second until the end of the year?—Certainly; there are many people, for instance, who pay in December on a chosen day. Many of the poor shop-keepers appoint to do so, and I find they keep their engagements. There was another master, with regard to the arrangement, you misunderstood me with regard to that or I misunderstood you. I had in 1856 summoned in April or May. In the last year I had summonses in the end of October or early in November. You misunderstood me as to the time I had my summonses out.

TERED DAY.—SATURDAY, JANUARY 5, 1878.

JAN 6, 1878

Present.—HENRY HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; HERBERT MURRAY, Esq.; and A. J. PIPPES, Esq.; together with THOMAS BROWNING, Esq., Secretary

Mr. DENIS MOTLAX, Collector-General, examined.

Mr. Maylan.

1411. CHAIRMAN.—Mr. Motlax, did you get this morning a letter from our Secretary that we said would be written giving a list of books and of returns which we require?—I did.

1412. We think it will be a convenient thing to ascertain this morning at what time it is likely that such of those could be furnished, and the source from which they will be furnished?—Well, it will take some time.

1413. I want to go through them serially, to ascertain first if it is feasible to get them; secondly, from what sources they are to be collected; and thirdly, when we are likely to get them. The fact we asked for in the letter this morning was a return showing the amount of money lodged in respect of rates by the public directly in the Collector-General's office, and not through the collectors during the years 1876 and 1877?—You can have that on Monday morning.

1414. From what book will it be taken?—It will be taken from my minute book and the bank receipts during these two years.

1415. That is, you mean that the amount which appears in your minute book for each day as having been received from the clerk in the office will be totted up, and that will be reached by comparison with the ledger books?—Exactly.

1416. And I suppose those are the only books from which it can be obtained?—Yes.

1417. The next we require is a list of the rates collected through the department, together with the statutes under which they are imposed?—That will not square a length of time.

1418. We can have it at all events within two or three days?—Oh, yes.

1419. Thirdly, the annual returns made to you by the collectors in December, 1876, in respect of arrears. Those you have furnished already.

1420. Mr. MURRAY.—Are those returns kept in the office?—They are checked at certain periods of the year.

1421. What becomes of them afterwards?—They are kept in the office.

1422. CHAIRMAN.—For instance, the returns made by the collectors since you came into office, are they now in the office?—I cannot ascertain that.

Mr. MURRAY.—Are they filed?—ask Mr. Taitt tell us what becomes of them!

Mr. TAITS.—They are handed back to the collectors to put the arrears on their books.

1423. Afterwards are they filed?—Sometimes they are, and sometimes they are not. I expect we will be able to give you most of them; but I do not think we will be able to give you all of them—we will, all but two.

1424. CHAIRMAN.—Why cannot you give us the returns in respect of two words for 1876?—Because the collector has retired.

1425. But was not it in November, 1877, he retired?—I thought you were dealing with 1877. I expect we will be able to give those returns.

1426. Those returns, then, you will give as we ask for them?—They will be given as soon as possible.

1427. The next thing we require is a return of the vacant houses for each year from 1870 to 1876, both inclusive; showing the amount of rates resulted on that account. Will you be able to furnish us with that?—Well, I fancy there will be some difficulty about that.

1428. We heard yesterday something about a book in which houses were entered that were vacant for the entire year. Will that book be able to give portion of the information?—It must.

Mr. TAITS.—A portion of the information, and the only portion we will be able to supply—at all events prior to 1874—will be obtainable from the schedules handed in with the accounts for those years to the Receiver-Master, and they can be easily got from his office; but that will be an imperfect account of the houses vacant for those years, because the rates have not been written off for all the houses vacant. For the years 1875 and 1877 I will be able to make out a pretty fair and accurate return.

1429. Do I understand that behind 1877 the only materials yet will be able to use are the schedules sent in from time to time to the receiver master's office?—I think so.

1430. Will this book, spoken of yesterday, purporting to set out the vacant houses, supply the information?—The schedules forwarded to the receiver master contain all the entries contained in that book, and give them in detail.

1431. In what form do they appear in that book?—They are entered in much the same form as the returns sent to the master.

1432. Can you let us have the book here in the course of Monday?—Yes.

1433. Perhaps you have got it with you now?—I have got a portion of it for one year.

1434. Let me see the portion you have?—(Produced). This is for the Monks-house Ward, for the year 1875. These (the entries) are taken from the remission papers handed in by the collector.

1435. Does this book contain the houses vacant for the whole year?—It does not.

1436. Is there any book containing the houses vacant for the whole year?—There is not.

1437. And is there any way in which it would be possible to ascertain what houses were vacant for the entire year prior to 1876?—I do not think there is.

1438. Was there never any return at any time made of those houses?—Not a proper return.

1439. Is the schedules you spoke of appended to the accounts sent in to the receiver master's office, say there any items representing houses vacant for the entire year?—There are.

1440. Where were they taken from?—From the remission sheets and discharges.

1441. But I understand that this book purports to show all the remissions?—All the remissions that were made, but not all the losses, because rates that were lost were not written off.

1442. So that we are to understand that in reference to that return the only thing you can give us will be what is to be found in the schedules that are attached to the accounts audited prior to the year 1876—that you will be able from the collectors' returns to make it more perfect in 1875 and 1877, but that as regards the entire it must be an imperfect document?—Certainly, a most imperfect document.

1443. At what time, Mr. Taitt, do you expect that we will be able to have that document, perfect or imperfect?—It depends altogether on whether the fittings of the Committee will be completed. If you are to sit here every day I do not think it would be possible to have it at least for a fortnight. If you were to ad-

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john for a few days I dare say it would be prepared in three or four days—five days at the outside.

1444. The next thing, Mr. Mayhew, we asked for was a return of the amount remitted on account of insolvencies for the same year. Will you be able to give us that?

Mr. Mayhew.—I suppose both are in the same position.

Mr. Toogood.—No.

1445. Mr. Phipps.—May we take the figures appearing in your report as authentic?

Mr. Toogood.—These are merely insolvent parishes, and do not embrace cases where the owners are insolvent, except in a very few instances.

1446. Therefore this return is incomplete?—It is.

1447. CHAIRMAN.—And there is no source from which you could get that?—Well, that book gives some instances, and the returns supplied to the master give some more. A column in the remission-book is headed “what of effects,” and the meaning of that term is that the person liable has no effects on which the rates could be levied.

1448. Do I understand, then, Mr. Taaffe, that the only way in which you can give us that return is in the same way as report No. 4?—Quite so.

1449. But that also must be an imperfect document?—A very imperfect document.

1450. And assuming that the Commissioners themselves or any one of them wished to search that document with entries in your books, would it be possible to show entries in your books, that would do so?—The books in the office are not regularly kept, so that I would not say it is possible to search them correctly. The form of ledger in existence in the office was perfectly suited for the duty it was called on to discharge, and consequently I think it would be almost impossible to search the correctness of the returns.

1451. Imperfect as they are, they cannot be searched?—I am afraid not.

1452. Now you have already given us some of the things asked for yesterday morning, for instance the ward ledgers for 1873 and 1875, and you have informed us that the schedules attached to the audited accounts of 1876 are lodged in the receiver master's office. No. 8 is a statement of the arrears worked out from the office-books from the year 1870 to the present time. Is it possible to let me have that?

Mr. Mayhew.—I fear not.

1453. In any form?—Well, if it can be done in my form it shall be done.

1454. From your acquaintance with the books, Mr. Taaffe, would it be possible to have that statement?

Mr. Toogood.—Well, I think it would be impracticable that it would be almost worthless, going so far back as the year 1870 as concerned. I look upon all rates up to 1874 as perfectly irrecoverable now.

1455. But what I want to know is whether we can have any statement of the arrears, and then it would be in our power, on comparing the statement of the arrears with the remissions, to form an opinion as to how the taxes had been collected during that time?—I am afraid that any returns made, from the nature of the books kept, will be so inaccurate as to be almost worthless.

1456. Mr. MURRAY.—Have you any books to go back upon except those?—No.

1457. CHAIRMAN.—No book except those?—Except the ledger.

1458. Assuming that you were to go back on the ledger, how long would it take you to send us in such a return as we ask for?—I do not think it would be possible to do it without getting a very large increase of staff—a number of assistants, and they, after all, would be scarcely able to understand the ledgers.

1459. Mr. MURRAY.—Are the collectors' books kept?—They keep them themselves.

1460. Are they filed in the office?—They are not filed in the office.

1461. Are they in existence from the year 1870 in each case?—I should say they are.

1462. But when a book is used up what becomes of it?—You mean the book for 1870?

1463. When this book for 1870 is finished, what is done with it?—The collector's book only lasts for one year.

1464. What is done with it after the end of the year?—If he remains in the same district, he retains the book himself, and if changed, he hands it to his successor.

1465. Well, in that case, will not the collectors have the books?—I understand from one of the collectors they have not, for I think there are only two persons who were in office in the year 1870. Two or three of them have been superseded, and two of them have died.

1466. So that you could not get their books by supplementing those of the present collector?—No.

1467. CHAIRMAN.—For how many years could you give us an approximate statement taken from authority sources?—I do not feel justified in going beyond the date of my own promotion.

1468. How long ago is that?—I get it in January, 1876. I do not feel it would be right in going behind that date in making any return.

1469. So that, as far as you are concerned, you could only give us a return of arrears that accrued from the year 1876 to the present time?—I think that is all.

1470. Mr. Mayhew, you have heard Mr. Taaffe tell us that he would only undertake to give us a return of arrears from the commencement of the year 1876 down to the present time. Can you, as head of the office, and having been in it from 1870, furnish us, from any source, with the arrears from that period to 1876?—Mr. Hanlon, who was chief clerk before Mr. Trade, took charge of those things.

1471. But Mr. Hanlon is out of the office now, and of course we cannot ask him to do office work, but, as the head of the department, can you, having the books in your charge, undertake to give us a return of the arrears prior to 1876?—If possible, I will; but I see afraid I cannot. I will use every exertion.

1472. But do you consider it possible?—I consider there is great difficulty about it.

1473. Going further than that, do you consider it possible?—Well, it is almost impossible—I won't say it is quite impossible, but it is next to impossible.

1474. Suppose you were to give us that return, would it be accurate prior to that time?—It should be as accurate as possible. I will use all the documents that I possibly can.

1475. When you say it would be almost impossible, do you say it would be almost impossible to give us any return, or an accurate return?—An accurate return.

1476. Do I understand you to say that although you will not be able to give us an accurate return for the years prior to 1876, you will be able to give us a return of some kind of the arrears?—Yes.

1477. During what period will you be able to give us a return of some kind of the arrears?—To go back to 1870 would be quite useless. Those were arrears entirely worthless.

1478. As regards the utility of it, that is for us to consider. But what I want to know is, assuming that we consider it useful, for what period would it be possible to give us a return of any kind of the arrears?—Before I could answer I should look into the books and documents.

1479. Now, I will explain to you why it is that we consider a return of this kind really necessary for the purposes of our investigation. Mr. Phipps, in so far as he has been able to do it, from the reports published by you each year, has brought out the following results,—that there appears upon the face of your reports a sum of £34,688 1s. 6d. of a deficiency in the assessment of the year 1870; a deficiency of £21,018 1s. 6d. on the assessment of 1871, a deficiency of £39,315 0s. 11d. on the assessment of 1872; a deficiency

elence of £33,323 14s. 9d. on the assessment of 1873, a deficiency of £26,446 14s. 11d. on the assessment of 1874,—but he has not been able to make up in the same way, by reason of there being no return, the deficiency for the next year and the two following years)—amounting in the aggregate to  $\frac{1}{4}$  per cent upon the entire amount assessed for each of those years. Our object in asking for each of those returns—namely, for a statement of the arrears worked out from these books, and for a statement of the various remissions—is to test in some way those figures, and ascertain correctly what has become of this money, whether outstanding, rectified, collectible or not collectible; and how that can be done without having the returns I asked for I cannot see.

Mr. Mayall.—I believe it is not collectible.

1480. Mr. PHIPPS.—We want to prove that it is not collectible.

Mr. Mogden.—I will use every exertion to give all the information I can.

1481. Mr. PHIPPS.—We want the evidence to relieve you from the responsibility of the non-collection of these moneys.

Mr. Mogden.—But I took it always as a matter of course from the head of the department—the first draft, and then from Mr. Taaffe.

1482. Mr. MAYALL.—The result, I believe, then, Mr. Mayall, of the questions I have put to you in reference to this return—a statement of the arrears worked out from these books is this, that you will be able to give us some kind of a return from 1870 to 1876, but it will be by no means a perfect one, and that as far as Mr. Taaffe is concerned, he will be able to give us a return for 1875 and 1876, which will be more perfect, but he cannot vouch for its being perfectly accurate—Mr. Taaffe was first clerk in the office all that time.

1483. Do I understand you to say, that during the entire period, from 1870 up to the time we are speaking of, Mr. Taaffe was first clerk, and the person responsible for these returns—I do not. I say Mr. Hailes was, up to the time he was appointed; but he was one of the first clerks.

1484. At what period did Mr. Taaffe's responsibility commence?—When he was first clerk. Of course he was aware of all the occurrences up to that time.

1485. Was it in the beginning of 1874 that he became first clerk?—When Mr. Hailes resigned it was.

1485. Do I understand that that was the period?—It was.

1486. Mr. Taaffe tells us he will give us a return for those two years after his appointment as chief clerk, but, as regards the previous time, he cannot take the responsibility upon him!—He can vouch.

1483. As regards that matter, you can manage with your staff, but we see to understand that you will do what you can!—I will do all I can.

1489. When is it likely you will have the return of the arrears ready?—I would not like to give a definite answer till I look into them.

1490. Is it a thing that would be done in a week, or take a month longer than that?—It would take much longer.

1491. Could it be done in a month?—If done at all, it will be done in a month.

1492. So that I understand if it can be done at all it will be done in a month?—Certainly, or less.

1493. Mr. PHIPPS.—By what process from your books will you work out the return of the arrears?—I will look into these ledgers. They are not like the books kept in a merchant's office, which I was acquainted with.

1494. Would not it be well for you to have the assistance of your collector in the matter?—Of course I will get all the assistance I can. With the assistance of the collector we might get it very much earlier.

1495. I am speaking of the arrears at the 1st January, 1876!—But do you not go back to 1870?

1496. Yes, certainly I—The better part of the collectors have retired.

1497. But in order that you may proceed with the report you ought work your accounts back, and send at the earliest of the 1st of January, 1876 at an early date. You might then furnish your account of the last year!—Well, everything shall be done.

1498. Mr. BROOKS.—Have any of the rate books or ledgers been destroyed?—I believe not; I believe they are all there.

1499. Is there a stationery room in the Collector-General's office?—There is what is called a strong room in which the books are kept.

1500. Well, then, if the books are kept there there cannot be any difficulty in giving lists of those properties from which payment of rates was received?—At the period of 1870?

1501. From all that time down?—It would be impossible. The collectors have all disappeared, I may say.

1502. But the books are there!—But the books are unintelligible. The books were very badly shaped by Mr. Stanhope. They are not like mercantile books.

1503. And do I understand you to say they are unintelligible?—They are unintelligible. No merchant would keep such books, and no banker. I have a good deal of experience both as a merchant and a bank director, and I never saw such books as those in any establishment. I was also a director of the company you (Mr. Brooks) are on—the Gas Company. Everything in my power shall be done to satisfy you.

1504. The CHAIRMAN.—The next return that we asked for was a return of the amount recovered by the proceeding of the warrant officer in 1875 and 1876. Will that return be forthcoming for us?—Yes.

1505. From what source will that return be taken?—From the books kept by the warrant officer, and the warrants returned by the collector (Mr. Mooney) to us.

1506. Do I understand that the warrant officer does keep books?—He keeps a book and entries every warrant he gets.

1507. And does he also enter in that book the amount he receives on foot of the warrant?—Yes.

1508. Therefore as far as regards that return you will be nearly able to give us the books of the warrant officer to search it?—Well, I presume so.

1509. Have you yourself inspected the books of the warrant officer?—The warrant officer was changed very recently.

1510. And when an officer is changed does he carry away his books with him?—I do not think he does; but the former warrant officer that retired kept them in a slovenly manner.

1511. Did that warrant officer who kept his books in a slovenly manner retire of his own accord, or was he obliged to retire?—He did, he retired of his own accord through ill health.

1512. How many years had he been acting before he retired of his own accord?—He was there from 1870 and before my time.

1513. And during the entire period from 1870 to the time he retired was he always keeping his books in a slovenly manner?—I think he was.

1514. What was his name?—Book.

1515. And what was his salary?—The salary was a kind of postage; as fixed salary. He had a certain salary of £100 a year, and also a postage, and he had to keep a deputy at assistant.

1516. Did he pay the deputy or the office?—No; he was paid by the warrant officer.

1517. Did you ever, during the course of the five or six years he was under you, remonstrate with him about the slovenly way in which he kept his books?—I constantly expressed dissatisfaction.

1518. Is the warrant officer appointed by the Lord Lieutenant?—Book was appointed by Mr. Steventon.

1519. Then is the appointment of the warrant officer in the Collector-General's hands?—I believe it

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ought to be in his hands, but the Chief Secretary stated that it should be hereafter in the hands of the Government.

1520. Who appointed the successor to this warrant officer that retired?—Well, I recommended a man that was highly recommended from the police—a retired officer; and it was sanctioned after some difficulty.

1521. Was the appointment made by you?—I nominated him.

1522. Mr. MURRAY.—Who signed the appointment?—I made the appointment; but the Chief Secretary intimated that in future it could not be done.

1523. CHAIRMAN.—Is there any correspondence in reference to the appointment of the warrant officer between the Government and your office?—I think there is.

1524. Can you produce any correspondence you have?—If there is any I will produce it.

1525. Can you give any explanation how you allowed the warrant officer to keep his books in a slavishly way from 1870 to 1876, without taking any step to remove him yourself, or representing the matter to the Government if not in your power to remove him?—I did not like to remove any officer when he was an honest man, and I believe of all the money he received he made a faithful return.

1526. How can you know whether any officer was an honest man, unless he kept his books in a proper way to enable you to ascertain whether his accounts were accurate or not?—I think a man might be very honest and a bad book-keeper.

1527. When you speak of his books being kept in a slavishly way, have you yourself detected that there were certain entries which ought to be in those books that were omitted from them?—No; but the entries were made in a slavishly manner. There were alterations.

1528. Are these books in such a state that any person who now wanted to ascertain what the result of that warrant officer's work was during a year, would be able to ascertain it from them?—I am inclined to think they could make nothing out of the late warrant officer's books.

Mr. Taaffe.—We can trace everything that Mr. Rock did while at office.

Mr. Mayes.—I was never satisfied with the way he kept his books.

1529. CHAIRMAN.—But you will at all events be able to give us the return asked for—the amount recovered by the warrant officer in 1875 and 1876?—I will.

1530. Now, the next is a return which you have already given me—a return of the amount of actual remuneration for the collection of rates earned by the collectors in each of the years 1875 and 1876?—This was made out prior to your direction. It was made out for my own satisfaction. It is only to 1874.

1531. I find this [the return] purports to be a return showing the amount of per cent paid the various collectors in 1867, 1868, and up to 1874. I ask, in addition, the returns for 1875 and 1876. Can we have them soon?—Yes.

1532. These are all the acquisitions which we have made on the office up to the present time, and you have told us the way in which they can be complied with Mr. Taaffe, as regards the two years for which you can give us the return of arrears, when will you be able to give us that return?

Mr. Blandy.

1543. CHAIRMAN.—You are a collector in the Collector-General's office?—I am.

1544. When did you commence as a collector?—In the spring of 1863.

1545. Who was at that time the Collector-General?—Michael Stanton.

1546. Had you any connexion with the office before that period?—None whatever.

1547. And have you been engaged there as a col-

lector continuously from 1853 down to the present time?—Ever since.

1548. During the period that you have been so engaged, have you been collecting in nearly all the wards of the city?—Nearly all.

1549. And about how many times have you been changed from one ward to another during the twenty-four years you have been in the office?—Eleven times.

1550. And how many words did those eleven changes

Mr. Blandy examined.

last continuously from 1853 down to the present time?—Ever since.

1551. During the period that you have been so engaged, have you been collecting in nearly all the wards of the city?—Nearly all.

1552. And about how many times have you been changed from one ward to another during the twenty-four years you have been in the office?—Eleven times.

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Mr. Hesdy.

extant over, for I presume you had one ward and sometimes two to collect in—I never had two wards to collect.

1551. Have you been at two successive periods in the same ward—I have.

1552. How many wards would you say you have collected in altogether?—Seven wards.

1553. And are you at present the oldest—not in point, but in point of service—on the staff of the Collector-General?—I am.

1554. Might I ask whether during the time you have been in the office your remuneration has been in any way increased?—It has, but not until the business increased on me, and then increased valuation made our remuneration higher.

1555. But there was no classification of collectors by which they began at a low rate and gradually got up to a higher one?—No.

1556. And therefore the remuneration you received by way of increase arose from the increased assessment of valuation, and not from length of service?—That is exactly the case.

1557. At the time you entered the office who was the chief clerk?—Mr. Hanlon.

1558. I believe he had been chief clerk from the first establishment of the office of Collector-General?—Yes; from the start.

Collector-General.—Allow me to say that there was no chief clerk when I went there. There was only a senior clerk.

1559. CHAIRMAN (to Mr. Hesdy).—But at all events Mr. Hanlon was looked on as chief clerk?—Yes.

Mr. Taaffe.—He was not. Mr. Taaffe was chief clerk until the time of his retirement.

Mr. Hesdy.—Mr. Taaffe was nominally the chief clerk until he retired, and Mr. Hanlon then got his position.

1560. CHAIRMAN (to Mr. Hesdy).—At the time you went there in 1853 was the mode of preparing the rate books the same as we have now heard described, namely—that they were prepared before the month of January or later end of December open the information furnished by the collectors of the various wards?—I don't understand the question.

1561. The mode of preparing the assessment books in the office when you went there, was that the same as we have heard described, namely—that they were prepared in the office before the end of December upon information supplied by the collectors for the various wards?—You mean the rate books, I suppose.

1562. Yes, I call those assessment books?—Yes, they were.

1563. I refer to these books now, will you bear in mind throughout, as assessment books?—They are statement books.

1564. At the time you joined in 1853 did the collectors receive the collecting books from the office—was the system then the same as at present?—The same system.

1565. And had you to enter at that time the arrears in my book you got in the office?—Yes.

1566. And had you to enter these arrears from information in your own possession or from what appeared in the books for preceding years?—We entered them from sheets made out by the previous collectors in case they had been removed, and if not, from our own books.

1567. And that is the same practice up to the present time?—Yes.

1568. At the period after you first joined did you get your books at an earlier period of the year than you do latterly?—Well, I think we got them something earlier.

1569. At what time did you receive your books when you went into the office first?—I mean your books and notices to be served?—I think we got the books between the 20th of January and the 1st of February.

1570. And when did you get the notices?—The notices generally came in about the same time, for at that time they were not so heavy as they are now, and they were prepared much quicker.

1571. Have the collectors anything to do with the printing of the notices?—No.

1572. Or with giving orders for the printing of them?—No; the chief clerk writes the circulars out, and they are then printed on that scale.

1573. Who has been the printer for the office?—I think there have been two or three printers—Larnettell.

1574. At what period of the year do you get the collecting books and notices now?—They have been given to us somewhat later.

1575. For instance, at what period last year did you get them?—Well, I managed to get mine pretty early, for I partly saw after the getting of it fixed up.

1576. Did you take part in the preparation of it?—No; but I pushed it on, and got it worked off quickly.

1577. At the time you went to the office first do you know whether the names appeared on the ward ledgers—that is in 1853, and from that on down to 1870?—They did.

1578. And do you know were these names changed from time to time to correspond with the changes the collectors made in the collecting books?—I suppose they were not changed more than once in the year. They could not be changed oftener.

1579. Because we have been told here that at present there is no change made, for at least three years—is that so?—I do not think it extends to that. It might be inside of three years.

1580. Do you know whether from the year 1873 down to 1875 there were any names at all on the ledger?—Well, I think for two years there were not.

1581. What were the two years there were no names on the ledger?—I think the years 1874 and 1875.

1582. CHAIRMAN (to Mr. Taaffe).—Now we would like, Mr. Taaffe, you would give us specimens of the ledgers for those two years.

Mr. Taaffe.—What two years?

1583. CHAIRMAN. The years 1874 and 1875—when there were no names on them?

Mr. Taaffe.—I shall send for one now.

#### Examination of Mr. Hesdy resumed

1584. CHAIRMAN.—During the rest of the time you have been in the office to your knowledge have the names been on the ledger?—They have.

1585. Now has the work of the collectors increased much from the year 1853, when you first joined, down to the present time?—It has—nearly I suppose—doubled.

1586. Well, a considerable portion of that increase of course, arises from the fact that the amount to be collected is greater now than when you first joined?—Partly that; and since the Water Works Act of 1861, we have a great deal of trouble thrown on us.

1587. I believe that prior to that Act there was a smaller rate, called the pipe water rate, to be collected?—Yes; a single rate, and that did extend over half the wards.

1588. Was that pipe-water rate, prior to the Act of 1861, included in the consolidated rate?—No; it was a separate item. There was a regular sum £5, £10, £15, £20, and so on it went up.

1589. And that rate only extended to a portion of the ward?—Only to a portion of the ward. Unless the pipe was through the street there was no charge on the house.

1590. And since the Act of 1861 there was a distinct rate—a public water-rate?—Yes.

1591. A domestic water-rate?—Yes.

1592. And in addition I believe there is a contract water-rate?—There is.

1593. Now have the collectors anything to do with that contract water-rate?—We have.

1594. Do you collect from the individual on whom it is assessed?—We do.

1595. And then there is a meter water-rate?—Yes. That is collected quarterly, and it is variable.

1596. And the collection of that rate is also thrown on the collectors?—Yes.

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Mr. Hussey

1597. Then there is the extra municipal water-rate?—Yes; but all the collectors do not collect that. It is only the collector who happens to be the rural collector that collects it.

1598. Then, so far as that extra municipal water-rate is concerned, it does not throw much labour on the ordinary staff of the office?—No; it does not.

1599. Now, after all, in what respect has the collection of this water-rate from 1861, increased the labour of the collectors, because I believe the water-rate is not collected from any person who is not liable to the consolidated rates?—That is the case, but the extract rate is chargeable in certain places, the sums on which are pretty heavy, and that is extra work thrown both on the office and us.

1600. But what is the extra work. Have you now to visit houses to collect the rates which you did not visit before 1861?—We have to serve the notices for them.

1601. But is not that the same notice as you serve in respect to the consolidated rates?—No; it would not do for it at all.

1602. You have a separate notice then to serve for it?—We have.

1603. And do you serve that notice at the same time as you serve the notice for the consolidated rates?—No; we have one served before we get the other one in.

1604. When do you get that notice from?—From the office.

1605. And is there any reason why you should not get the two notices at the same time?—The contract water-rate is chargeable on the meter, and it cannot be levied until it is tested in the same way as the gas.

1606. Do I understand your evidence as to the additional houses you visit that the difficulty is confined to the meter contract water-rate?—That is all.

1607. But as far as the domestic water-tariff is concerned, there is no difficulty about that, except that the amount is larger and more difficult to collect?—That is the case. The meter is tested by a man from the Municipal Corporation, and he returns the amount on paper, and we copy the return verbatim.

Mr. Norwood, T.C.—The Corporation are prepared to lay all the necessary documentary evidence in relation to all matters connected with the different municipal rates before the Commissioners.

1608. CHAIRMAN.—So we understand, Mr. Norwood. We hope to get these documents in the course of next week.

Mr. Norwood.—Yes, early in the week.

1609. CHAIRMAN.—We hope to have some member of the Corporation before us to explain anything that may be necessary as to the matters we are investigating, or that they think would give assistance.

Mr. Norwood.—I have been requested by the Corporation to attend before you and give you every information with regard to the documents, and if it be necessary to have further information I would be glad to receive an intimation as to what extra items you would require the information on.

1610. CHAIRMAN.—We will be very glad to have your assistance, Mr. Norwood, when we have the papers before us, and after which if it should be necessary.

#### Examination of Mr. HUSSEY resumed.

1611. CHAIRMAN.—This contract water-rate is collected four times a year?—Yes.

1612. And that you say is an increase of labour thrown on you?—Yes.

1613. Now tell any other case that occasions an increase of labour on the collector?—Well, under the 31 and 32 Vict., cap. 49, and sections 20 & 21, a great deal of labour is thrown on us.

1614. Just mention what these sections are, and the nature of the trouble which you say they impose on you?—Well, as soon as we get the claims—

1615. You are referring now to the Municipal Representation Act?—Yes. As soon as we get the

claims which are some times of an enormous amount, we have to go round before we can change the rate-book and visit every house where they come from, and having done so, we find out how long the parties are in the house—whether they have been there for three months or six months, and so on. In some cases we find an immense number of claims sent in, which in investigation can't be supported, and in other instances we have a number of changes to make. I have often gone to a place and could find no one to answer me. There might, perhaps, be a little girl or somebody else who could not answer my questions, so I would be obliged to go back to the place, maybe once or twice, and I have even called at a house as late as eight o'clock at night to find out what I wanted, and having got the necessary information we would put the parties on the books.

1616. And in addition to that I suppose you have to attend at the Revenue Courts, and if any question arises on a claim you give whatever information you can?—We do. These claims are then all adjusted upon.

1617. Now, prior to the passing of that Act, I believe you had power to discharge in connexion with the Parliamentary franchise also?—Yes; but nothing that would take any time at all. There were very few claims sent in then, for we had the people rated in the books from £8 and upwards, and there was no trouble you might say.

1618. As I understand you now, the labour you can claim is thrown on you by that Act, as in consequence of the franchise being extended to persons rated at from £4 and upwards?—These persons rated at £4 & £5, whose names did not appear on the rate-book before, must now all appear thereon?—Yes, they must.

1619. There is no doubt that, according to your idea of the law, the parties that you are bound to put on your rate-books, in possession of their charge, are those persons who are rated at £4 a year although under £8?—Yes. We put three persons on for £18.

1620. And prior to the passing of that Act there was no necessity to take notice of the occupier of a house, if he was rated under £8?—Certainly not.

1621. What is the next source of additional trouble of which you complain?—The Forum Act. It is a very heavy thing.

1622. We have had a description already given to us of the nature of your duties connected with that Act, and I think we understand them pretty well. These then are the reasons you have for saying that the collectors have more to do now than when you joined the office in 1853?—Certainly.

1623. Now, according to your experience from the period of 1853 down to the present time, do you find that the collectors vary very much in their efficiency?—I think not.

1624. Have you found, for instance, when you went back to another ward that the amount of deficiency in a year was considerably more or less than when you ended your previous three years in that ward?—I have not. I found about the same amount outstanding when I went back again.

1625. Is the result of your experience this then—that so far as the collection is concerned it makes no difference which of the collectors has a particular ward?—I think there is a difference in that.

1626. Well that is what I want to ascertain, whether it makes any difference in the collectors whether one particular collector be in the ward as another?—Oh, there is some difference in that—there is a variation.

1627. Is that variation only appreciable, or is it very great?—Well, I don't think it is.

1628. Then you see in favour of what you call a classification of collectors, that is, putting them into two classes, the one class receiving a larger remuneration than the other?—I am. I think it is necessary.

1629. Would there be any objection to have a class-

function of collectors in a case where they are all bound of the same efficiency!—Well, in the absence of classification, a man coming in fresh to the office would get no such as a man who would be there for twenty-five years.

1644. And if a man comes in fresh, and if he does the work as well, why should he not get the same pay?—The only point would be with regard to the man's pension. If a man was in place for a number of years, a man coming in fresh should not have as much as he had. That would be an awkward thing.

1645. Do I understand your recommendation for the classification of collectors depends on the question of pension, and does not depend on the fact of the collectors varying in efficiency, and that a man who is experienced and there a long time collects better, and therefore ought to get better pay than a mere novice?—I think it is according to a man's efficiency, and who would be found to have the interests of the office at heart, and did everything he could to get in the collection. I think all that ought to be taken into consideration.

1646. How do you explain what appears at all events in two or three instances, as read out by Mr. Phipps from the annual reports—that a particular collector would go into a ward—say in 1853—and the amount of collectible rates not collected at the end of the year would be probably £1,000. He would remain on for three years, and during that time the amount of uncollected rates each year would be considerably reduced—would you say that arose, to a certain extent at all events, from the inefficiency of the collector?—It might and might not. It might be accountable from the fact that at the time business might be good, and the people would have a flow of money.

1647. Suppose now that a case of this class came before you—that there were two collectors—we will call them A and B, and each of the two having been for three years in particular wards, it was found that there was a large deficiency in A's ward, while B's was well collected; and at the end of three years B was sent in to A's ward and collected the deficiency, and made steady collections, while A in B's ward made a bad collection in the three years—would you say that that was a proof that one collector was better than another?—I would, unless there was some cause that prevented the other from getting at his collection, as very often there is.

1648. I have observed myself on looking through the accounts that they vary very much in the amounts got in yearly. I find in 1873 there was a deficiency of nearly twelve and a half per cent.—Yes.

1649. And two years afterwards—in 1875—I find that the deficiency was reduced to less than 9½ per cent. Now, according to your experience as a collector, are there any reasons you can assign for a thing of that kind?—No, unless that business gets better in the latter years. Sometimes when business is bad it has an effect on every thing. Perhaps you are not aware that almost the whole business of Dublin is carried on through a credit system, and if credit, and there is no money in circulation, it affects everything, and we cannot then get the rates in. I know myself of instances where a man would pay his taxes for years without any trouble, and in two years time perhaps you could not get it without a warrant.

1650. Now, taking the two years I have named—namely, 1873 and 1875—was there any great difference in the prosperity of Dublin?—I think the years 1873 and 1875 were two good business years in the city.

1651. Were they better than 1874?—Well, I could not say that just now.

1652. You have no recollection as to what sort of year 1873 was as regards business?—No.

1653. Could you say yourself which year during the last six or seven years you found most easy to collect?—I think about the year 1874—it was a very good year.

1654. What is the ward you are in now?—Usher-

quay Ward!—Twelve months.

1655. And in what ward had you been before you went to Merchants' quay?—Armen-quay.

1656. I suppose up to the present you have not prepared your arrear sheet for last year?—We could not. It is not the time yet.

1657. But you did prepare arrear sheets for the last year you were in Armen-quay Ward?—Yes.

1658. Let me have the arrear sheets for Armen-quay for that year? [Book produced.]

1659. You of course prepared this list in the way that has been described to us—namely, from being in the ward for a term of years you had all the documents to take the items from?—Some of these were not there at that time.

1660. Were these arrears checked over by Mr. Moyles?—It was checked over item by item.

1661. I see the words here are generally "collected" and "doubtful"?—Yes.

1662. And sometimes "arrears," but on a rule it is "collected" and "doubtful"?—Yes.

1663. Could you explain in any way the character of the doubtful premises?—This column (enclosing) represents the total amount of rate due by each particular dwelling.

1664. I see here, under the head of "collectible," you have entered a house in Anglesea-street, Mathew Murphy, is he rated as the lesser or the intermediate occupier?—He is rated in the same place as lessor.

1665. But who is principally responsible for the rates in that case?—He is the landlord. The man was sick and I could not get the money.

1666. I see there is £8 19s 2d due and you return that as collectible?—Yes. It was paid shortly afterwards.

1667. How was it that that sum was returned as collectible?—The man was owner of some house property.

1668. And how is it the sum remained "collectible" until the year was closed?—Anything that was not paid in on the 31st of December we returned as an arrear, in order to close the account.

1669. But why was it he was allowed to go on till the end of December without paying that amount?—I recollect that the man got sick. He was lying in bed, and he had always paid very well in the month of December. When I called I could not see him and the thing then went into the next year. Sometimes things crop up like that. A man may be sick and we won't be able to see him or get the rates before the year closes.

1670. I suppose you and the other collectors do not take any proceedings for the last half year's rate until the year closes?—We do so if we think the party won't pay it.

1671. Have you yourself in any case taken proceedings for the recovery of the last half year's rates when the first half year's was paid?—I have, when they told me they would not pay the second half year until January.

1672. But as long as they promise to pay within the half year, or that there is a reasonable expectation of getting in within that period, you do not commence proceedings?—From the knowledge we would have that the parties had in previous years paid up, and if we had good reason for believing we could keep them up to it, we would not. You see there has been a system in the city that is not generally known. Before the Collector-General's office was open those taxes were assessable in two payments, in Easter and Michaelmas. The Michaelmas rates were let out into January and February, and when paid before the March assessment the following year it was all right. When the Collector-General got the collection of the taxes he forced £15,000 was due on the city, and as soon as his office opened his business was to get those amounts in. In the ward that I first went on, Merchants' quay ward, there had been previous to me two of the best collectors in the office, Mr. McGuire and Mr. Clarke, and they

Mr. Brady.

See, &c., 1852.  
Mr. Brady.

did all they possibly could to collect these arrears. After doing their best for two years they returned them as "partly doubtful;" and in the month of April, 1855, shortly after I went into office, the Collector-General issued this order, shall I read it?

1661. Yes, please.

"The rates of 1850 should unquestionably be collected with as much celerity as the other rates in every case in which it is practicable to recover them."

"MAGNUS SWARROD.

"15th April, 1852."

I got specific orders as far as possible to get them in. I went out, and wherever I found the same names in my book, as those in the old ones, I endeavoured to get the arrears from them; and I attended at the office for several evenings copying those rates from the old books and it was a very complicated thing. I was then told that all that was recoverable was the Poor Rate, the Grand Jury Rate, the Wide-street Tax, and Pipe Water Rate. I went to collect these rates, and I refused to take the rate for 1853 until the other rates were got in. Having done all I possibly could, by going to the houses, serving notices on the tenants, having to go round two days in each week and go into all the houses and take the rates of the whole house up, and pass twenty receipts, perhaps, which would be very heavy, for £3 10s.

1661. Mr. BRADY.—From twenty tenanted?—Yes, it varied from £1 5d. to £2 5d. After I did that a long time, I consulted with Mr. Hinton, and he reported it to the Collector-General, and it was decided that we would be obliged to give the thing up.

1662. CHAIRMAN.—Do you know whether, after that was done, any steps were taken to strike out those arrears?—I think not. Those arrears greatly retarded the collection of the rates from 1851 to 1853, and I found in the book an immense amount of arrears due from 1851 to 1853, which I think partly arose from the fact that the collectors were not able to collect those years in consequence of trying to get the arrears in. These have been hanging on in the office, and they are the primary cause of the arrears ever since.

1663. And were no steps taken to strike out the collection of arrears that were uncollectible?—They set not on the books now, but those arrears had more or less helped to keep the collection book—for instance, in 1853 there was a loss on the collection of £10,000.

1664. Ten thousand pounds that were not made collectible in that year?—Yes. In 1852 there was an assessment of £167,674 1s 2d. on Merchants'-quay Ward.

1665. I think you must be wrong in your figures—that was the assessment on the whole city?—Yes, it was.

1666. But what was the deficiency in the collection that year?—£12,165 12s 1d. The assessment was small, the valuation was not so large as now.

1667. Do I understand you to say in that year, 1852, which you have mentioned to us, the assessment of the consolidated rate and pipe-water rate amounted to £167,000 in round numbers?—Yes.

1668. And the deficiency in that year was £12,600?—Yes.

1669. That was not so great a deficiency as you had in more recent years?—No, but the assessment is nearly double now.

1670. As great a proportion of deficiency—for instance, take 1873, the assessment was £310,215, and the deficiency in that year was £32,325—that is a very great increase, do you observe?—I do. It was easier to collect taxes in those years, from 1853 to 1860, than it was subsequently, because people got to know the present Act of Parliaments, and that it was not against the person. The consequence was, we found great difficulty in getting the rates from some people, various questions being raised on the construction of the Act of Parliament.

1671. Was not Dublin more prosperous in 1870 than in the year 1852, and from that to 1860?—I think it was not—emphatically I say not.

1672. Then, is it your opinion that Dublin has been retrograding?—It has, certainly, in the western part

of the city. I knew streets some twenty years ago in which the houses were let to one tenant, and in consequence of the new houses in the suburbs, these houses, of which I speak here have been turned into lodging-houses, with the worst class of tenants. In some of these respectable districts, the houses have been let to wretched tenantry.

1673. In your opinion, has the deterioration in that respect been made up by improvements in other parts of the city?—It has, in the suburbs.

1674. I am speaking of the collectible districts. Has there been a corresponding improvement in other parts of the city?—There has.

1675. Do you think that corresponding improvement sufficient to outweigh the deterioration in the western parts of the city?—I suppose it nearly balances it.

1676. In 1852, and from that on to 1860, had you greater powers than you have in later periods for the purpose of collection?—No, except that people did not know so much. The work of the office every year appears to be greater.

1677. Do you think the people in those days were conscious that if they did not pay up it would be enforced?—Certainly; they did not seem to know there was any difference for the first ten years almost.

1678. Do you remember the time that Master Fitzgibbon insisted on a different mode of settling the accounts?—I do; I was myself present at the discussion.

1679. Did Master Fitzgibbon get any of the collectors before him?—He did, one or two.

1680. Was that done more than one year?—I could not say; it was the year 1864 or 1865.

1681. It was before that time—1860 I think. Did you happen to observe, after Master Fitzgibbon had taken these steps, and had the collectors before him, that there was a smaller deficiency?—I think it was in the year 1864 or 1865.

Mr. Taaffe.—It was prior to that.

1682. CHAIRMAN.—The time I speak of was when Master Fitzgibbon had the collectors up before him, and that was about the year 1860 or 1861 according to my recollection?—I cannot tell from recollection the exact date!

1683. Can you state from recollection this—whether immediately after the time Master Fitzgibbon had the collectors up before him, the deficiency was less than it had been for some years previously, and considerably less than it is now?—I cannot tell you; I don't recall.

1684. You yourself were not one of the collectors that were up before him?—No, sir; I recollect a question arises about some religious houses.

1685. Take one or two examples from this area sheet. I find here, for instance, on the area sheet, "Mary Scully died in the month of December," and I also find that Thomas Barton, who had lived in the same street, died the same month?—Yes.

1686. Had Thomas Barton paid previously?—He had not been long in the possession of the place, and he was to make a declaration. He did not, however, make the declaration, but the rates on the house were not due by him.

1687. If you endeavoured to enforce that in December, 1876, prior to his death, you would have failed?—In point of fact he did not owe the rates, for he had not the house long.

1688. No steps were taken in the way of law until after his death?—No; he promised to make a declaration, and he did not make it.

1689. Now, according to your experience in the portion of the district you collect—we will take up Arans Quay Ward before me, and for convenience before putting my question I will ask Mr. Phibbs to state the figures.

Mr. PHIBBS.—In Arans Quay Ward in 1874—collectible arrears, £286, doubtful, £1,886. In 1875, £749 collectible, and £1,324 doubtful. In 1876—collectible, £756; doubtful, £1,444. In 1877—collectible, £683, doubtful, £3,093.

Jan. 6, 1878.  
Mr. Henley.

1698. CHAIRMAN.—Now, having heard these figures, to what do you attribute the deficiency in these years that have been mentioned?—I could not tell you off-hand.

1699. Was there any special or leading cause for that deficiency?—I cannot explain it.

1700. Have you found, for instance, in the Arun Quay Ward that you have been materially hampered by those bills of sale referred to in evidence?—In some cases I have.

1701. Have you lost much money in the three years you have been collecting in the Arun Quay Ward by reason of that?—Not so much as I lost in other wards. There are not so many poor shop-keepers as in other parts of the city, where bills of sale are more frequent.

1702. We have only heard of two instances up to the present. Can you give an instance at all in your ward of money being lost by bills of sale?—One case came under my knowledge. Having heard that a bill of sale was out I went down to the Queen's Beach and searched, and found the bill of sale on the file. So under the circumstances I thought there was no use in my proceeding against the party.

1703. How many instances occurred in which that prevented you from proceeding?—Several.

1704. Would you say as many as twenty?—I would say it would be over twelve.

1705. Did that occur in respect of houses rated for a considerable amount, and apparently having a considerable amount of goods in them?—General good occupiers. The parties would get stock from shopkeepers and others, and, having borrowed money from money-lenders, they would give a bill of sale to cover the amount lent.

1706. If you had power of distraining goods, irrespective of ownership, you think you would be able to recover these amounts?—Certainly.

1707. Have you in the East-quay Ward lost much during these three years by this system of intervening landlords between the interested owner and a number of different occupants?—I have, a very large amount.

1708. Could you give us instances of that?—I could not, unless I went over my list.

1709. I refer to cases in which you took legal proceedings, and have been defeated by a juggler?—Not generally, but cases have occurred frequently in other parts of the city with regard to that. I have known cases where a man, perhaps, would have four, five, or six houses, and he has these leases set in tenancies. He lives in one house himself, and, perhaps, occupies a room, or two or three rooms. When you examine his place you would see it would be totally useless to even attempt legal proceedings against him. I have examined such places myself, and found it would be totally useless to institute proceedings with the view of recovering £10 or £15 of rates from such a man, when the property, perhaps, would not realize forty shillings.

1710. Could any increased powers that you would suggest enable you to overcome difficulties such as these?—Certainly.

1711. What is it you would suggest in that way?—I would suggest that you should have an Act of Parliament making the tax a lien or charge against the premises, giving a power to a landlord to come in and take a deduction that the premises were vacant during such a time, and get an injunction on it.

1712. When would you make primarily liable?—The premises.

1713. How would you levy it?—On the incoming tenant. The landlord then should discharge it, not to have the incoming tenant distressed.

1714. If these arrangements should continue to be a charge on any incoming tenant, say for two or three years, would that materially help you?—It would not materially.

1715. Would that be the best way to secure the rates—in give a lien on the premises, making the goods of the incoming tenant liable? Is there any other way you would suggest?—Nothing else occurs to me at

present. I have gone to get a second half-year's rates from a man, and I found that the man had left the house, taking away his things secretly at one or two o'clock in the morning. I made inquiries in the neighbourhood, and he having absconded where he went to, I summoned him and have a warrant against him at present.

1716. You would not have it perpetual?—No. It is bad enough to charge a landlord for the taxes on a house when it would not be let. He might not have been able to let the house, or perhaps he might.

1717. Do you consider it a good plan transferring the collectors from one ward to another so frequently?—I do not, unless the chief clerk was given an option of doing it on some special grounds.

1718. What would be the special grounds which would justify the chief clerk or Collector-General in transferring collector?—If he found, for instance, a man had not no intention of doing his work—namely, keeping the books and jury lists in proper order, and everything correct, I think that such a man should be put on the worst ward of the city.

1719. Why not dispense with his services altogether?—If he be unscrupulous why not?

1720. But is it not a bad plan to transfer a man from a ward on the ground that he is doing the work inefficiently?—Is not that discouraging to an efficient man?—It would have that tendency to some extent.

1721. Except in exceptional cases you think if discharge the collector should be kept for a considerable time in the same ward?—I do. It is a great help to a man ranking next the lists—the jury lists or others. A man, for instance, may call to a house and be told some other person lives there, in order to evade being put on the jury list, and in the same way with regard to voters. But if the collector has knowledge of the ward and knows a man is living in a house for twelve months or so, he can put him on from his knowledge of the fact that he is there still, without making investigation. In strange wards the collector does not possess this knowledge, and the business is retarded.

1722. Do you see any objection to keeping a man for eight or ten years in a ward?—From your experience can you suggest any objection to that?—I cannot.

1723. As to the classification of collectors, with different pay, and so on, do you think it would tend to improve methods in the office if for the first five years a collector was paid a certain percentage, and that at the end of that time a power should be given to the Collector-General of giving to a meritorious servant a small salary over and above his percentage, and at the end of four or five years more than that should be increased?—A bonus will work?

1724. Yes. As a reward of merit?—It would make a man work.

1725. Mr. PARRY.—It would avoid any jealousy amongst the collectors as regards a sliding scale of percentage?—Yes.

1726. You are aware that in the Collector-General's office there is a clerk who constantly receives payments from the public?—Yes.

1727. That system has existed since you became a collector in 1838?—Not the same system. When I came into the office there was a chief clerk and an assistant in the cash office. If there were complaints forwarded to him, the chief clerk would deal with them. These two men were constantly in the cash office, and a great deal of money was taken in. When a press of business came on, the chief clerk called out another assistant to help.

1728. The difference is that in those times, as compared with more modern times, there was a larger staff in the office to receive money?—Yes, a good staff and more accommodation. There was a room where the chief officer would be, and his deputy to assist him.

Aug. 2, 1894.  
Mr. Heseltine.

1729. In those days was there more money received direct through the office than now?—No, because the assessment is more now.

1730. But more in proportion—I think there was. No money was let go out of the office at all.

1731. Would it be a good plan to make an arrangement of this character. That for four days in the week the collector should collect from house to house, and on two days in the week attend for certain hours in his office to receive money, and that there should be no money paid into the office except in that way?—That might clash with the collector going round. It could not, perhaps, be done in that way.

1732. Would it be well to abolish the present system of the check in the office receiving money from the parish?—If the present system is not improved, I would say abolish it.

1733. Would it be better to have no one in the office to receive the money?—I do say so emphatically, unless the system is improved.

1734. Then it should be left in the hands of the collectors to receive the money?—Yes.

1735. Do you see any objection at all to abolishing the receiving check in the office, and leaving it to the collectors to get the money?—If there was greater facility in the office for taking the money, the office might be left open—if arrangements were made to have the money taken within five or ten minutes, so as not to have people waiting there. The present practice of keeping people waiting is absurd.

1736. Although by certain changes, and increasing the staff, you think it might be well to have money received in the office, yet you consider the present system is much worse than allowing the collectors to collect in the money as best they can, and shut up the office collection altogether?—I do.

1737. Mr. Bassett.—Can you explain how these notices or claims to be on the electoral roll seem to be served? Why is it necessary for a large number of persons who have served you with these notices calling on you to put them on the electoral roll—why is it necessary they should have imposed upon them the necessity of serving you with these notices?—The notices you hold in your hand, eleven-twelfths of them are all claims under the People's Representation Act. On the agents belonging to the different representation offices going round and making inquiry, people find out that they are entitled to claim for other than the lodger franchise, and under section 5 of the Act, 31 and 32 Vict., chap. 49, they come in and get these claims filled up. These claims never come in to us until after the 20th of July, and the Town Clerk has up to the 4th August to get in those claims. These people are totally unknown to us. They are all valued at from £1 to £5, that being the property qualification, for which we as a matter of right put on every man. I don't know, for instance, the people who appear on these claims. I make them out in alphabetical order. I go round and investigate these claims. I find out, for instance, that one man is in Alton Place for twelve months. If weekly or monthly tenants, I don't put the name on; but from my knowledge of the case, if I know a man has been in the house—and I generally take the name of the subscriber—if I know or find out that he has been more than twelve months, I put him on. But otherwise I do not, for Judge Barry gave it as his opinion that weekly or monthly tenants would not be entitled to have their names put on the rate book first by us without seeing in the claims.

1738. Then am I to understand that you do not consider it your duty to put the name of the occupier whom you find in possession on the electoral roll unless he serves you with a notice such as I hold in my hand?—Perhaps you misunderstand me. These actions are all in respect of ratings between £4 10s. and £8, which we, in the first instance, cannot put on unless we are cognizant the parties are in possession. To ascertain that we must go from home to house.

1739. It is your duty to call at every inhabited house?—Yes.

1740. Do you not put the occupier on unless he is rated at or about £8?—The name of the occupier does not appear in the rate book at all. We have the name of the owner down in the owner's column. The owner, of course, does not live in the house. A. B., the tenant, lives in the house. The owner is responsible to us, as the tenant, of course, pays no taxes at all. In several cases they come in and pay the poor-rate before we put them down, and in a few cases we enter them without paying the poor-rate. In fact, I put them in if I find a man in the house for twelve months, but it is not the practice to put a man on the rate book when the collector finds out that he is strictly a weekly or monthly tenant. I have done so, but other collectors do not, as the opinion of the Judges has been against it. We, of course, should not do what we have a legal opinion against. If I knew a man to be in a house for twelve months, or two or three years, I of course put him on.

1741. Is not the effect of your action to disband a large number of occupiers whom it is intended by the legislature should be on the electoral roll?—It is not my action. The Collector-General got a legal opinion that weekly or monthly tenants were not to be put on the rate-book, unless they were in or served these notices.

1742. Have you the Collector-General's directions not to place on the rate-book the names of weekly or monthly tenants?—Such instructions have been issued to the collectors. The Collector-General will not put a man on who is a weekly tenant.

1743. Have you not been acting yourself contrary to the directions of the Collector-General?—Well, if I find a man living in a house for three or four years I would put him on the rate-book.

1744. Has any person you so put on the rate-book been afterwards placed on the electoral roll?—Certainly.

1745. Then if other collectors do not do so, and exercise such a discretion, a large number of persons are disfranchised?—They must be guided by the construction of the Act.

1746. Have the other collectors been carrying out the directions of the Collector-General in that regard?—I think they have.

1747. CHAIRMAN.—What we want to understand is this. Suppose, for instance, you are aware at the time you are giving information for the rate-book and assessment book to be made up, that a man whose valuation is £6, is a yearly tenant, is he not to be put on the rate-book?—It is in accordance with the instructions of the Collector-General.

1748. As I understand, founded on a legal opinion, the collector does not put on the rate-book a man whose valuation is between £4 and £8, if he be only a weekly or monthly tenant?—No, sir.

1749. If he is a weekly or monthly tenant?—The rule of the office was that every man whose rate started at £8 was generally put on.

1750. The opinion of the Collector-General got us to the effect that, if a man is a weekly or monthly tenant, he is not to appear on the rate book, but if a yearly tenant is rated for any sum over £4 he should be put on the rate book without notice of any sort?—Yes.

1751. These claims or notices served on you are by persons, who for some reason or another, thought they should be on the rate book and were not on it, and you were called on to investigate it?—Yes, in a great number of the cases people don't give these actions themselves. If I find a man is not in a place for twelve months, I prove it before the Revision Court.

1752. One of the duties of the Revision Court is to ascertain if the claims are well founded?—Yes; and they require evidence about it.

1753. And if you find the claims are not well founded, you would not put them on the book?—No.

1754. They might be there for years though?—They might.

1755. And when you are aware of that fact you put

then on!—Yes. If the People's Representation Act abolished that portion of the Act we would have no difficulty whatever.

1758. Especially if the landlord pays the rates!—  
Yes.

1759. The landlord may pay the rates and the occupier can escape under the present system!—Unless he puts in a claim, and then we have to investigate the claim.

1760. With regard to those rate books; have you preserved those books?—I generally keep my own books for the last three or four years. They may go astray. We suppose that after three or four years we have no necessity for keeping them.

1761. Would you be able to check your accounts and collections for a period since the appointment of the present Collector-General?—I could not. No collector in the office could do it.

1762. Are we to understand your books are destroyed?—I cannot say destroyed, they might have gone astray.

1763. Would you be able to find them?—Perhaps I might.

1764. Where are they kept?—In our houses, or in desks?

1765. I think it is of great importance the collectors should make diligent search for these books. Assuming you get your books, how long would it take you to ascertain from these books an account of the arrears of rates uncollected from any cause?—It would be a very heavy job. It would take three weeks or a month at least.

1766. Would you be able to show us as a result, the various causes from which these rates remained uncollected, distinguishing vacant houses from premises on which the rates were remitted, or from any other cause uncollected?—I think not, specifically.

1767. We have ascertained it is impossible to get the information from the books in the Collector-General's office. Do you also, as a collector, tell us that you could not give that information from your books?—There would be difficulty, being transferred from one ward to another. In 1871 and 1872 I was on one ward and another man would be then put on. That man may have died and a vacancy would arise between the two.

1768. When the transfer of a collector is made not at the beginning of a year, the book in the hands of the collector on a ward is transferred to his successor?—That is the case.

1769. And I suppose each collector has a peculiar way of marking his own book. There is no uniformity observed in the way of marking it?—No. Each man has his own way. They say "S" or "set" for a house sit or the contrary, and they can afterwards verify it to be true.

1770. Mr. Moylan mentioned in the course of his evidence that the books were more or less unintelligible. I suppose by reason of the peculiar way in which each collector might happen to make an entry?—It is hard for any other man to understand it except the collector himself.

1771. Have you had applications from persons in the city claiming exemption on the ground of vacancy, when in reality there was occupation, the person being only temporarily away?—In some cases we have.

1772. Is there any such exemption given in your experience?—I believe in very few cases.

1773. Could you mention any cases in which such exemption was given?—Nothing of the kind occurred

with myself. I heard from another collector of a compromise of the kind being made.

1774. Have you heard of a compromise being made in the office when there was an occupation of part of the house, and it was arranged that the entire amount of the assessment should not be levied?—I heard the Collector-General did in some cases when he found the man had gone away and pretended to set the house, but left some of the furniture in it as a storage. He did not charge the whole of the rates, because the man merely left the goods there as a storage.

1775. Have cases of that kind occurred with you this year?—No.

1776. Did a case of that kind ever occur with you?—Yes, in 1856. In the Arms-quay Ward a man named Beglin gave up his tenement, but he kept some crates and other things in a back office, and he went away. From information I got in another home I found out he had possession of the place still. I summoned him for the amount and he brought me in and showed me how the thing stood. Having found that there were only a few things stored in the place and that the man did not intend to come back again, I recommended the Collector-General to charge only a certain amount, and the Collector-General did decide that he should pay only a certain sum.

Mr. McIntyre.—I may explain, sir, that under the Collector-General's Act we are not bound to sue anyone who is only a weekly or a monthly tenant. It is our duty, when serving our notices on the £5 or £8 rating, if we should find that the parties are yearly tenants, we sue them directly with the owners. As to the form of claims produced, these claims are served every year under the People's Representation Act, for the purpose of bringing in these weekly and monthly tenants under the Franchise Act. Hence a number of these notices are served and we don't know when we get those claims but that a new tenancy has been created, and we have to ascertain the fact. The same way in reference to the mercantile franchises, and we are bound to answer all these questions before the reviving barrister. We have no instructions at all to sue weekly or monthly tenants.

CHAIRMAN.—That is sufficiently clear.

Mr. Hesdy.—On the claims being served the parties to the claim when coming into court, either by themselves or agents, prove in court that they have been there for twelve months continuously and that they have the whole of the rated premises. We certify they are rated premises, so these tenants get on in court notwithstanding the fact that the Collector-General does not put them on, and the reviving barrister in no case discharges the claim as bad from the fact that we have not got them on our books. It has no reference to their getting on, the fact of their not being personally noted by us, when the claim comes to be decided before the reviving barrister.

1776. CHAIRMAN.—The purport of your evidence and that of Mr. McIntyre is this. The collectors admit there should appear on the rate-book a person who is rated over £4, but in consequence of a legal opinion you don't consider that this rule extends to weekly or monthly lodgers and you don't put these on the rate-book, but only the yearly tenants!—Yes.

1777. And you state you have a legal opinion to support that?—Quite right. They are put on whether we wish or not before the reviving Barrister. We don't think it defeats the spirit of the franchise or lessens the rate.

1778. That is a matter of opinion?—But it gives some trouble.

*See 2, page  
Mr. Hesdy.*

Mr. HENRY FREDERICK HUNT examined.

Mr. Hest.

1779. CHAIRMAN.—How long have you been in the office of the Collector-General as a collector?—Since September, 1874.

1780. When you went to the office what ward were you put on?—The Arms-quay and Rotunda.

1781. Who had been previously collecting there?—Mr. McHugh.

1782. He died?—He was on the ward immediately before me, but not permanently. The gentleman in that ward before was Mr. Farlong.

June 3, 1879.  
Mr. Bent.

1745. When you went there in September, 1874, were the books which were used by the previous collector handed over to you?—They were.

1746. How were you able, having regard to the character of the books we have here—how did you know what houses had paid, or what rates were remitted, and so on?—By the books. When I found there was no payment made, or only part payment, I applied for the amount on the balance.

1747. Were you able to understand the books?—Not at the commencement, but I did the best I could.

1748. One of the collectors told us the book is not intelligible except to the man who keeps it?—Certainly I found great difficulty at first. I used to get a brother collector to show me how to read it.

1749. Had you any experience in that way before?—No.

1750. What ward were you transferred to after that?—To another ward at my own request, the North Dock.

1751. Have you continued in that?—Yes, for two years. Then I was transferred, not at my own request.

1752. Please state the figures for the North Dock Ward for 1874, 1875, and 1876?

Mr. PHILIPS.—North Dock Ward, 1874, collectible, £1,766. In 1875, collectible, £270. In 1876, collectible, £271. In 1874, doubtful, £10,979. In 1875, doubtful, £6,103. In 1876, doubtful, £1,733.

1753. CHAIRMAN.—You say for the first of these years the sum returned as doubtful is a very large sum. Are you aware whether that included any large sum in mitigation with any public body?—Yes; with the Port and Dock Board, over £5,000 or £6,000.

1754. The result, as far as I can see, was to increase the amount of rates outstanding that were considered collectible, and to reduce the amount considered doubtful?—Yes. I was told every half year that my collection was improving, that I was added to my collection.

1755. What ward were you transferred to then?—Mountjoy.

1756. Who was in that ward previously?—Mr. Bennett.

1757. What was the state of the Mountjoy Ward in 1876, the last year of Mr. Bennett?

Mr. PHILIPS.—In 1875, collectible, £1,980; doubtful, £2,770. In 1876, collectible, £1,819; doubtful, £2,680. In 1874, collectible, £2,343; doubtful, £2,534.

1758. CHAIRMAN.—Have you made up your return for 1877, in connexion with that ward?—Only in a rough way. I can tell the half year.

1759. Tell us why it was you were transferred at the end of two years from a ward in which you supposed to be managing?—The Collector General can tell you that. I understood I was to remain on the ward.

1760. But you were transferred?—Yes.

1761. What ward was Mr. Bennett sent to after that?—To a ward that I was leaving.

1762. Mr. Bennett still now?—So I understand.

1763. Show the aero sheets for 1876 of the North Dock ward, and also the aero sheets of 1874 for the same ward if they are here!

Mr. TAYLOR.—They are not here.

1764. CHAIRMAN.—Have you got any of the books you used when you were on the North Dock Ward, your own books?—No, I handed them all over to the collector.

1765. When you came into the ward you are now in did you get my books?—Yes, for three years together I got the books.

1766. Have you got all the books that were handed over to you in reference to that ward?—I have.

1767. You can account for all the books you got, either by showing them still in your possession, or that you handed them over to the other collector?—Yes.

1768. From those books in your possession could you show the aero sheets aeroing from 1875 so far as they appear on the face of those books?—I could not.

1769. Is that because certain of those books were

kept by other collectors?—Yes, and I don't understand them.

1770. On this question, of amount of aeroes for some years, you can give us no help from these books?—No.

1771. If you were continued on the North Dock Ward for another year you would be able to reduce the outstanding deficiency?—Certainly. Each year I expected to reduce it. It is now one of the best wards in the city.

1772. During the two years you were there did you find money was lost in that ward by reason of bulk of aeroes?—I did not. There was a great change in the ward between 1875 and 1876. A great number of houses were taken down and new buildings put up.

1773. As far as bills of sale were concerned they did not interfere with the collection?—No.

1774. Was any sum lost by reason of the immediate lessee being a person from whom you could not levy it?—Yes.

1775. Could you give us instances of these cases?—I could not.

1776. Did you take proceedings against the immediate lessor, and be defeated by his being a poor man?—I did not.

1777. Had you to institute legal proceedings in your ward?—I had not.

1778. Your collection, during the two years you were there, was a collection without legal proceedings at all?—It was. The first year I could not have taken legal proceedings, for the previous collector had died, and I could not procure notes. In 1876 I thought I would remain in the ward, and that I would not summon in that year. I established a notice of my own, which contained only two or three lines, saying they would be summonsed in a week if they did not pay. I found that brought in a good deal of money.

1779. Have you got that form of notice?—I have (produced). This is a regular form for the office, but this is one of my own which I adopted.

1780. You say you found that your own notice brought in a good deal of money?—It did.

1781. And yet you never took any action on this?—I did not.

1782. You say, "Unless the aeroes mentioned above are paid within one week a summons will be issued against you, for the recovery of same, without further notice." Did you find in your ward that many persons allowed the second half-year's rates to remain unpaid until late in December?—A great many.

1783. What class of people were these? Were they people not disposed to pay until the last moment?—A great many of them could have paid if they thought proper. They wished to leave it as long as they could. Some could not. I have a letter from a highly respectable shopkeeper apologising for not paying his rates earlier.

1784. And where, I suppose, who have good means to pay did not even pay in December, but allowed it to stand over until January?—Some people have done so, but not many.

1785. And these were people who had means to pay?—Yes.

1786. And property to levy from?—Plenty.

1787. If you commenced to enforce a payment of the second half year in the beginning of October, would it be of advantage?—Yes, I think so. If people got a public intimation that if they did not pay within a certain time that proceedings would be taken, I think many of them would be very much astonished.

1788. And would you not think it desirable that intimation should be set out after it was given?—By all means.

1789. If no intimation were given that the second half year's rates must be paid before the 1st October, or that proceedings would be taken?—I think so. It should be done at once.

1790. With people who have undoubted means?—Yes.

Jan 5, 1878.  
Mr. Head

1821. I find in the North Dock ward arrest sheet furnished by you in 1875 some large sums stated as doubtful, and assessed on occupants of houses—"Bennifield-place, J. C. Walsh." I find the consolidated rates for the year on that was £13 11s. 4d., and £22 1s. 4d. due for more than two years. That is marked as "doubtful." What were the circumstances of that case?—There was nothing in the house, as well as I recollect.

1822. Was Mr. Walsh living in the house?—He was not.

Mr. MCKENAY.—There is some entry previous of that.

1823. CHAIRMAN.—He was not living in the house?—No.

1824. Did you find out who this Mr. Walsh was?—I do not remember now; but at the time I explained it to the Collector-General.

1825. Then Mr. J. C. Walsh. Was he the owner of the "George Hotel"?—I believe he was.

1826. Does that bring to your mind anything connected with it?—I do not remember.

1827. Mrs. O'Flaherty's rates due—see year, £13 4s., and arrears £24 5s. 6d. You mark that "doubtful." A summons was issued?—It was not issued. She did not live on the premises. The rooms were let in tenements. There were different people living in it.

1828. If you had the power to distrain then on any person, would you have been able to levy the rates?—No doubt of it. The woman herself lived down on Penrhos-road, I think. I have her address in the office. I could get her address.

1829. In the house in which she lived in Penrhos-road, did she furniture?—I have no doubt that she had.

1830. How was it in that case that two years were allowed to accrue debt without proceedings being taken against her, or against the goods in the premises?—She was not on the premises at all.

1831. She was taxed, at all events. Her name appears on the rate book. Was no effort made to proceed against her, or, if she was erroneously rated, against the person properly rateable?—I did not take proceedings against her.

Mr. WILLIAM WETHERIDGE, re-examined.

Mr. William Wetheridge.

I desire to offer the Committee some explanation in reference to the case of John C. Walsh. That was a man who owned the George Hotel, but he failed. Then he took the house referred to in Bennifield-place, which he let in apartments. It was utterly impossible to get the rates from that man. I summoned him twice, and, each time, it was quite impossible to get the rates out of him at all. Then after some time he went, I believe, to America, and came back to this country and opened a public house in Bedfords-street. I think Mrs. Rogers owned the house, and she had a great deal of trouble to get Walsh out of it, and to get rid of it. Mr. Ball, a ship-breaker, who is there still I believe. But in Walsh's case it was impossible to get the rates out of him.

1844. CHAIRMAN.—I think you said it was let out in tenements—do you mean to say that it was let out in respectable lodgings?—No, let in a sort of offices. Some people from Newry had offices there; they were large timber merchants; I cannot just now remember their names. Well, they occupied the set of offices, and Mr. Ball was also a tenant for other offices in the house.

1845. Was there office furniture?—There was.

1846. If you had power to distrain, irrespective of the ownership—or irrespective of the furniture being the property of the person rated—you could have realized?—We could. I wish to make an observation in reference to the case of Mrs. O'Flaherty. Before my time her husband was a wine merchant with a flourishing business, but she has been gradually going down, and there was some sympathy felt for her by every one connected with her, and there was a great

1832. Did the Collector-General ever call your attention to that particular case, according to your recollection?—I do not recollect.

1833. Did you ever go into that house to see who was there?—I did. I could not find him.

1834. I find another entry here. Tenant, Dr. Austin Melton, 216 16s. 8d. Amount due, £28 odd. First of all, there is something written in pencil. That is erased, and then the word "doubtful" is written in ink, and that is struck out again. Do you know anything about that house?—I do. It was a sort of temporary hospital, and Dr. Melton thought there should be no taxes charged upon it. I won't say it was chargeable altogether, but he considered it should be remitted altogether. I found it so when I came there. He said he would see the authorities, and try and get the taxes remitted. I took no proceedings against him.

1835. Mr. MCKENAY.—Does Dr. Melton reside there?—No; he lives in Mexborough.

1836. CHAIRMAN.—How did his name come into the rated properties?—I found it there.

1837. The £28 0s. 8d. was allowed a debit out of your collection?—Yes.

1838. Did you speak to the Collector-General about it?—I did. He did not direct me to summon him.

1839. The Collector-General.—I put the letter "S" in every case in which I thought a summons should issue.

1840. CHAIRMAN.—I see in some of those cases where a house is marked "collectible," I find afterwards the word "paid" written in. I presume in such cases the amount was paid?—Yes, there are a great many instances of that.

1841. What becomes of those cases in which "paid" is not written, but described as "written off"?—They should be written off.

1842. In what way—where they are described as collectible?—No; not at all.

1843. What becomes of those. Are those collected in the next year, and are they marked paid in that year?—A great number go into the next year, and then they are marked off.

number of people going back and forward trying to obtain for her an extension of time. She paid something year by year while I was there, and during the three years she paid a small sum now and again, but it was a regular case of break-down. And then there was a man there—he was a tea merchant from the Custom House, and he had offices. That was a case in which, if we had the power, we could have got the rates.

1847. Was she not in occupation?—She was a rated occupier, but you could scarcely tell where she lived.

1848. Was there no furniture?—Very little, just office furniture, and things of that sort.

1849. But you had power to levy off them?—We had power to levy off them, but she always paid a little now and again.

1850. Did you know as a matter of fact that there was value in the house?—Yes. I may mention with reference to Dr. Melton's case that there was a party of gentlemen connected with the Civil Service. I know some of them were in the Custom House. Mr. Dunn, a clerk in the Long Room under Mr. Calvert, and other gentlemen started this hospital on the principle that each person going in was to pay one shilling, for which he was to get advice and medicine. These gentlemen were under the impression that the rates would be taken off. Subsequently, Dr. Melton took up the institution, and spoke to the chief clerk about the matter, always hoping from time to time that he would get the taxes taken off by Mr. Ball Greene. Since then Dr. Melton has, I believe, handed over the hospital to another company, but his connection with it has not ceased.

Aug 5, 1870.  
Mr. William  
Watterson.

1851. There have been no rates paid on the premises for years—I know Dr. Meldon paid some; but the hospital changed hands so frequently that we have not put the liability on anyone.

1852. Is that a case in which, if you had had power of distress, you would have had no difficulty in getting your money?—No difficulty whatever.

1853. When was Dr. Meldon liable?—He was liable for some months.

1854. When were you on this ward?—I think I was on this ward in—I am about four years on the South Dock and Trinity Ward.—I must have been there in 1872 and 1873.

1855. Do you remember the case of Phelan, £7 4s., and what name I see upon the rates. He is described as "doubtful"?—I think that house belongs to a Mr. Russell, of Mountjoy-square, and that case illustrates one of the difficulties that we have to contend with. This gentleman sets his house to a Mr. Phelan, and makes himself liable for the rates, and to his tenants he says he pays the rates, and the tenants say—"We have nothing to do with the rates; we have made an arrangement with the landlord to pay the rates." Then the landlord said to me, "I have nothing to do with that agreement." That is one of the cases we have to contend with.

Mr. Buckley.

Mr. FREDERICK ARTHUR BUCKLEY examined.

1851. CHAIRMAN.—When was it you became a collector in the Collector-General of Rates' office?—I was appointed in December, 1870.

1852. Then you have only been one year in office?—Only one year in the office.

1853. Were you in any other occupation prior to that time that gave you any knowledge of the business?—No.

1854. How long were you upon probation?—Six months.

1855. In what ward were you during that time?—In the Arun-quay Ward.

1856. Did you succeed a collector who died?—No, I succeeded Mr. Henshaw.

1857. And how was it that a vacancy arose at that time?—Mr. Henshaw was transferred to the Uxbridge Ward, and I got the ward that he vacated.

1858. And who was the collector that retired or died whose place he filled in the Uxbridge Ward?—There were two vacancies caused by the deaths of Mr. Nasen and Mr. Overend.

1859. They both died?—Yes.

1860. Before that Mr. Henshaw had been in the Arun-quay Ward?—Yes.

1861. Do I understand that you got the same rate of per centage as Mr. Henshaw did in the previous year?—I believe so.

1862. Have you made up your accounts for the year yet?—I have not yet made up the arrears, I have finished my collection, and lodged all the money I collected.

1863. Can you tell us the amount outstanding on your ward for the year 1877 from all causes?—I could not.

Mr. Maylan.—I may state that Mr. Buckley is a most efficient officer. He has reduced the arrears tremendously.

Examination resumed.

1864. What is the character of the property in your ward?—Some of it is very good property. There are a great many very good paying in my ward, and there are also a lot of very poor property.

1865. When you speak of "bad pays"—as far as you may judge, does that bad pay arise from an inability on the part of those taxed to meet the claims upon them, or does it arise from unwillingness to do so?—From inability to pay the rates.

1866. Are there many cases in that ward of which

1865. There is no doubt that the owner, immediate lessor and the occupier, were all able to pay?—Yes.

1867. Don't you think in a case like that it would be desirable for the rate collector to take the matter sharply up with each, and enforce the rates in the way in which he can, off the premises, and let the landlord and tenant settle it between them afterwards?—We'd do that.

1868. CHAIRMAN.—I see a name opposite on the list—Alice Knight—consolidated rates, £13 18s. 8d! Well, I happened to know Mrs. Knight, I think she was the wife of a collector who was dead. She gradually failed altogether, and I am aware of that, because I happened to live for four years in the neighbourhood. She failed absolutely. I think that was a case in which we could not get the rates.

1869. Were any steps taken to get them?—I could not say in that case.

1870. I find her on the rate-books for 1875—that was after your time?—Yes, that was after my time in the ward. It was only she three cases to which I have called your attention that I desired to be expanded upon.

we have had instances in other wards—of persons well able to pay not paying the last half of the year until the last day of the year or thereabouts?—There are.

1871. Are there many cases of that kind?—Yes, that is where they have the first half paid.

1872. These are cases of men who have undoubtedly the ability to pay more promptly, but who do not?—Yes.

1873. Are you of opinion that it would be desirable for the future to insist that the last half-year should be paid in the month of October, or at least at the beginning of November?—Certainly.

1874. I suppose you do not yourself take any proceedings for the half-year's rates until the first half of the year has been paid, and then not until the end of the year?—Well, in one case I did take proceedings.

1875. Was that in the case of a person who was really able to pay and had been paying that way all along, or was it the case of a person who could not pay?—It was in the case of a person who told me flatly that he would not pay until the last day or two of the year.

1876. What was the form of the proceedings you instituted?—I summoned him.

1877. Who is the man to whom you allude?—A man named Denis Morris.

1878. Did he pay the amount of the rates due before you levied?—He did.

1879. What reason did he give—was it custom?—It was simply that it had been the custom not to pay until the end of the year, and the reason he gave was not a fair reason, because the year before he let the rates run into arrears.

1880. How do you name the year before?—He paid the first half of the year, but let the second half run into arrears.

1881. When you say "ran into arrears" did he really let the payment run into the following January?—Yes.

1882. When he said that it was not his custom to pay earlier did he bring the assertion forward as a matter of right, or did he say that, inasmuch as the rates had not been collected before that time before, he would not pay them?—He brought it forward as a matter of custom—that he should not have been asked for the money before.

1883. Have you found many other instances

analogies to that, but where you had not actually to take proceedings in your collection!—There were a great many cases in which people said when they were paying the first half, they would pay the other half in the month of December, and in the majority of cases they kept their words, but in some cases they did not.

1890. Setting aside the cases of vacant houses, which of course are not liable for rates, in that ward are there many cases in which you think the rates are hopelessly irrecoverable!—There are a great many pauper tenanted.

1891. Does the fact that those rates are not recoverable or collectible affect, as far as you can judge, because there are no goods available for them!—In a great many cases that is so.

1892. Have you found in that ward any instance of bills of sale having deprived your power of recovering the rates!—I have not.

1893. Have you found in that ward persons rated as "immediate lessors" who, when you sought to recover from them, turned out either to be paupers, or men who denied having any connexion with the place at all!—Well, I cannot say I have.

1894. Considering yourself to the cases you have mentioned where you say the rates are irrecoverable by reason of the poverty of the occupiers, do you think any amendment of the law would enable you to recover those rates!—I think if we had the power to distrain upon any furniture posted on the premises upon which the rate is leviable it would serve us very much, and I think also if the rates were levied on the house itself it would make both the landlord and tenant very careful about the rates being paid.

1895. When you say that one help would be to enable you to distrain the goods, do you mean no matter who owned them!—Yes; either of the tenant who had left the house, or of the tenant who was in the house. I would make that a law on the house.

1896. When you say a law on the house I presume you would make there a permanent charge on the building, and at any distance of time it could be sold for the purpose of recovering the rates!—I don't know whether I would say any limit of time, or whether I would make the rates a perpetual charge. I cannot speak definitely about that. If we had the power it would enable us to get in some of the rates that the power of distraint would not. For instance, in the case of small ratings of £2 or so where the tenants pay half a crown a week for the whole house. If the furniture was sold it would not realise enough to pay the rates, and make the landlord very careful indeed to have them paid.

1897. So you think the power of selling the house for the payment of the rates should be confined to houses to which the immediate lessor is liable, and not the occupier, or would you extend it to every case of a house!—I think the power of distraint would suit the large rating as far as my limited experience goes.

1898. If you made such a law as regulates larger houses would it not have the tendency to make the rate collector careless in knowing that the tenant could be reduced by the sale of the house, and at that way throwing it on the landlord—I do not look upon it in that point of view. I think that that power would enable us to collect rates that we have not been able to collect even when we had the power of distraint.

1899. I understand you to confine it to the small class of ratings where the immediate lessor is not personally liable for them!—Yes.

1900. Don't you think that in all probability it would be an easier and more forcible way if you had the power of serving notices on the tenants who occupy these houses that they shall not pay any rent to the landlord until the amount due for the rates is paid, and that after that time the rent would be collected by the rate collector and applied in discharge of the arrears?—That plan might perhaps work satisfactorily. I think it was proposed to my Mr. Henchy in the course of his examination, and I think he said the results from it—

the money accruing from that system would be very insignificant.

1901. Coming into your ward as you did without having had any experience in that ward, or indeed, as you told us, in any other, did you find it difficult to discharge your duty!—Well, not so very difficult. When I started I knew just exactly what I had to do after the first three or four months. The first three months the work was very trying indeed, but after that I did not find it difficult.

1902. As far as you are able to estimate your services will the collection this year be as good as last year!—It will.

1903. Do you know whether it will be better!—It will be better.

1904. Is this year a better year as regards the prospects of the people than last year!—I don't know.

1905. As a man just coming into the office of the Collector-General, do you think it desirable that the collectors should be classified, or that each collector, whether his term of service is a short or a long one, whether he is an efficient or a comparatively inefficient officer, should get the same remuneration or scale of pay!—My idea is that as we all do the same work, and we are all supposed to work as hard as another, I think they should all be paid the same. I suppose I am based in that opinion because I am a justice basal.

1906. One of the collectors said to-day that he found that it did not make much difference who was the collector. Have you experience enough to get an opinion upon that point!—I think that it does make a difference who is collecting, and as to whether a ward is well worked up or not. I think all men do not work in the same fashion. Perhaps it is that some men do not work so hard as others. I have enough experience to state that, and I therefore think, as I said before, that it does make a difference.

1907. Do you think it would be desirable, for the purpose of making the collectors more energetic and of introducing a greater amount of efficiency to the staff, if a rate was made that at the end of five years it would be in the power of the Collector-General to give as a reward for merit to an efficient man during that time a small permanent salary in addition to the fees he would be entitled to on the rates collected, and that the Collector-General should have power still further to increase that salary by a small sum at the end of say ten years!—I think it would be a very good plan. I think it would have the effect of encouraging those to work who perhaps would not work so hard otherwise.

1908. Don't you think it is desirable to draw a distinction between the collectors where one is more active than another, and where the other is not so interested as to render it necessary to dismiss him!—I think it is; but not at the expense of the juries.

1909. Were any books handed over to you at the time you went to the ward in your charge!—Yes.

1910. For how many years!—Only the collection-book for the assessment for 1877.

1911. How did you manage to work up your collection!—I got the materials for that in my collection-book and in the arrear sheets of my predecessor.

1912. And you got none of the previous year's books from any person!—I did not.

1913. I find here an account of a number of arrears to be settled. When was that entry made!—It was made at the date of these payments. It was made about the month of August. The man died.

1914. And then it was impossible to recover!—Yes; I believe so.

1915. Was a certificate signed by the Collector-General, recording these arrears!—No.

1916. Are the arrears in your own handwriting!—Yes.

1917. Mr. Phipps.—They will be returned in your schedule!—Yes. I should write remission papers for them when making up my arrear sheet.

See p. 1, 1898  
Mr. Henchy

Am. 6, 1898  
Mr. Buxton.

1918. CHAIRMEN.—That is for your private information!—Yes, a memorandum for my own use.

1919. What is the entry of "Jameson, Pin, and Co."?—It is a private note to show that they have paid for all their houses.

1920. How do you ascertain about remissions in cases of that kind?—From the books.

1921. Show me a portion of your book that is the best part of the ward, or in which the means of the people are best!—Amar quay, I think, is the best.

1922. Are the premises at Amar quay all good premises?—Yes; I think they are—the majority of them.

1923. Are those the class of people who you say do not pay to the last?—They are.

1924. Are there any portions of your ward places in which there are private houses?—Yes, on the North Circular-road.

1925. Are the rates there well paid?—Yes; they are very well paid.

1926. Do you find in that part of the city any deficiency except what would arise from a vacant house?—No.

1927. I see here a case of £3 9s. 3d. struck out!—That was paid in December last.

1928. And that is the only arrear I see in that book?—Yes.

1929. I presume that in your ward the premises of the Midland Great Western Railway Company are situated?—Yes, at Broadstone.

1930. Are the rates by the company paid to you?—Yes, in the office.

1931. Do you get a poundage on the rates so paid?—I do.

1932. Have you any duties at all in connection with the collection of these rates?—No; except in the case of some persons who are servants of the company, and who are rated.

1933. Do the Midland Great Western Railway Company pay their taxes into the office?—Yes.

1934. And you say you get your poundage on that although you have nothing to do with the collection of it?—I have nothing to do with the collection of it.

1935. Mr. Buxton.—During the first three months after your entering upon your new or unincorporated district, and when you found some difficulty in making your collections, did you receive any assistance from your predecessor?—I did; a great deal.

1936. Was that as a matter of duty?—No; it was a matter of courtesy and kindness.

1937. And that would be additional labour thrown upon him?—Of course it was additional labour thrown upon him.

1938. And requiring longer time and greater labour on his part in a new ward than he had undertaken?—Well, it might have that effect, but the actual amount of work he had, in giving information, was not very great, but the information was very important as to different matters.

Mr. Buxton.

1939. CHAIRMEN.—When did you become a collector in the Collector-General of Rates Office?—About a year ago.

1940. What ward have you got?—Merchants' quay.

1941. When you got it were any books handed over to you by your predecessor?—No. I was handed them in the office by Mr. Weatherup.

1942. For how many years did you get the books?—I only got two books.

1943. Would they be the books for 1876 and 1877?—Yes.

1944. Now would you be able, so far as these two books are concerned, to give a return of the arrears in those years in that ward?—I could not.

1945. Why could you not?—Because lists of them have been paid.

1946. And have you no means of ascertaining whether they are paid or not?—I have the arrears brought forward in my books from the ledger.

1947. Would you understand Mr. Weatherup's books in order to make out a return?—I fear not, certainly.

1948. Assuming then you could give a general return of rates that were not collected, could you say for what causes those rates were remitted?—I could not do that. I did not get much information about the ward.

1949. Whoever was collecting in that ward died before your time?—Yes.

1950. And you had no person to refer to to get your information as to the previous year?—No.

1951. Did you find that you made demands from persons who alleged that they had paid their rates previously?—No.

1952. Did you find at all that you had not a proper office return?—I had a proper office return.

1953. The only return you had was from the sheets that were given you!—Mr. Weatherup had been in the ward for the last months of the year, and he made out a list of arrears, and I put them into my book.

1954. Now do you know what the collection in the year 1876 was, I think outstanding rates?—No.

Mr. PUGH.—It appears to be collectible, £715, and doubtful, £1,815.

1955. CHAIRMEN.—Have you made out your return for the last year?—No.

1956. Is your collection of the previous year revised in the last year?—I think it was.

1957. Can you form an opinion as regards the last half-year's collection?—I don't know.

1958. Now, is that ward, have you lost any money by bills of sale?—No.

1959. Have you taken any proceedings at law against any owners in your ward?—Yes. I recovered in one case about £100.

1960. Have you ever been defeated in getting a decree in any instance?—No. I think not.

1961. Then you have always been successful in getting an order of the Court?—I have just been informed that in one case I was not successful.

1962. What was that case?—The person swore he had paid Mr. Overend.

1963. Is that the gentleman who died?—Yes.

1964. Did he produce any receipt?—No.

1965. Was there any entry of the payment in the ledger?—No.

1966. Was that the only case in which you were defeated?—Yes.

1967. And that arose from the man swearing that he had already paid?—Yes.

1968. In the other cases I believe you got warrants from the Court, and you were able to realize?—In most of the cases.

1969. I suppose there were some cases in which you did not take any proceedings, by reason of your coming to the conclusion in your own mind that you could not recover?—Yes, because the people were poor.

1970. Is there any part of the ward in which you think it unnecessary to serve the ordinary notices?—I serve the notices everywhere.

1971. Is there any such place in that ward—say, for instance, Bell-ham—from which we are told no rates have been paid for two years?—Plenty of places.

1972. Do you mean that there are whole streets and alleys that pay no rates?—Yes.

1973. In reference to pieces of that kind, do the occupiers pay the rents?—They are all small holdings, and the tenements are full up to the top of the house.

1974. Of course, a person does not live there longer than a week or so without paying rent?—No.

1975. Who are the lessors generally of that class of

house!—Perhaps a man may be living there in the back parlour, or he may live at the top of the house.

1974. What interest has he in the houses, do you think?—He has bought the houses, perhaps.

1975. Do you mean to say the owner of houses of that kind would live in the back parlour, and let the rest of the house?—Yes.

1976. Could you not get a judgment against him for your rates?—What would be the good of it?

1977. Oh, you could sell the houses. Did you ever try that remedy?—No.

1978. Are you not aware, as a collector, that if a man has got any property—no matter what it is—house property, or household interest—if he is liable to rates, and will not pay them, you can get a judgment against him, and get that judgment enforced by the sale of the property?—I did not know that.

1979. Are there many instances in your ward in which there are some lessors of houses who have a substantial interest in them, and in which you allow the rates to remain uncollected?—These are several instances. In many instances we require the rates to be paid if a house is about to be sold.

1980. Are there any cases in your ward, so far as you are aware, in which the man who is called the immediate lessor is only a purveyor, and takes the rents to pay them over to some other person?—Yes.

1981. Are there any cases of that kind in your ward?—Several of them.

1982. In what streets?—There are two houses in Back-lane:

1983. What is the name of the owner?—Dr. Doake.

1984. Is he the substantial owner of the premises?—Yes.

1985. Whom did you find rated in your rate books?—His. He is rated as the owner.

1986. Have you ever proceeded against Dr. Doake?—No.

1987. Hasn't he plenty of money?—I suppose so.

Mr. Meyler.—We succeeded against that gentleman in other words.

1988. CHAIRMAN (to Witness).—You have not tried anything against him in your ward?—No.

1989. The people in occupation of the premises are weekly or monthly tenants?—Yes.

1990. If he is rated in the rate books as immediate lessor, could you not take proceedings, and enforce the amount of the rates from him?—I don't know.

1991. In the course of the year, did you ever send any remittance to the Collector-General in written form, saying that you thought that proceedings should be taken against so and so, and asking him to take proceedings against the parties?—I often asked Mr. Taaffe if he would summon parties.

1992. How are the summonses taken out—is it by yourself?—Yes.

1993. And the cases are proved by yourself?—Yes.

1994. It is not necessary to have a subscriber present in court?—Certainly, it is.

1995. In all cases is a solicitor present?—Yes.

1996. Do you give the instructions to the Solicitor, or to the Collector-General?—I give them to the Solicitor, or he would summon parties.

1997. Now, to take Dr. Doake's case—did you

make any special return in reference to that house, and request that the Collector, or Collector-General, should be communicated with to recover the amount of the rates?—I brought that case under the notice of Mr. Taaffe, and he told me he could do nothing.

1998. Mr. BACON.—Now, in these cases in which you found the persons where you describe as the owners, and living in the houses, and collecting the rents from the tenants, did you not find that these people were not absolute owners, but tenants themselves?—Yes, tenants themselves.

1999. And therefore the person's interest in the house would not be salable?—I think he only rents the house himself.

2000. Although you describe him as the owner?—He passes himself off as the owner.

2001. You describe him as the owner, but he is the tenant—although landlord of the numerous families living in the houses!—He collects the rent for a third or fourth party.

2002. Therefore there is no house to be sold, and no beneficial interest for sale?—Not in a house like that.

2003. Then, really, as a consequence, the beneficial owner, to whom the man collecting the rents is accountable, is free from any liability to taxation?—Yes, I think so.

Mr. William Weatherup (who had been previously examined) came forward and said. In regard to the Merchants'-Grey Ward, which has just been spoken of, I wish to remark that the Collector-General appointed me to collect in that ward in the latter part of the year 1876; and I made out the return sheets for that ward. I had to make them out for that ward as well as my own, and to the best of my ability I did so. The previous collector had died. There was no discrepancy that I could find, except in the one case, where a man came forward and swore that he had paid the rates, but he did not produce any receipt.

2004. CHAIRMAN.—It seems there were no remissions taken off for vicarages in that ward?—Being only on that ward for a short time, and not knowing the ward, and collecting my own ward at the same time, I would not take the responsibility on me of making remissions in that year. In regard to Dr. Doake's case I might say that every man who takes a house, and lets it out in tenements, and does not live in it makes himself the owner or lessor. Dr. Doake has no permanent residence in Dublin. He may pay a small sum on a high seat for his house, and even if he does not live in the premises he is recognized as the owner.

2005. Mr. BACON.—He derives the profit, but is able to evade the taxes, although the actual owner?—Yes; although the actual owner. Dr. Doake has a great deal of property in the city, but he has not a permanent residence here. He is a man very hard to be got at. Mr. Henchy, in the Arrows-quay Ward, knows more about him than I do. The houses there are valued from £8 to £10. Mr. Henchy gets some of the taxes from the tenants in Arrows-quay street.

The Committee sat here adjourned till Monday morning at eleven o'clock.

See 2, 222  
Mr. BACON

Jan. 7, 1878.

## FOURTH DAY.—MONDAY, JANUARY 7, 1878.

Present: HENRY HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; HERBERT MELLOR, Esq.; and ALFRED J. PHILPS, Esq.; together with THOMAS BROWNSIDE, Esq., Secretary.

Mr. Moylan.

Mr. DENIS MOYLAN re-called and examined.

2008. CHAIRMAN.—We think, Mr. Moylan, that it is convenient always in the morning to ask you questions in reference to any matter that has struck us in the evidence given the day before; and that is the reason why we have re-called you now on Saturday last. We heard from the collectors on Saturday last that there was no system in the office by which the collectors' books were preserved. We heard, for instance, from Mr. Housky, who has been a long time in the office, that he could not supply us with his former books, because some of them were transferred to other collectors; some of them, he had not been particularly careful of, and as regards all of them they remained in the custody of the collectors themselves and were not removed to the office. I want to know have you ever made any arrangement by which those books that the collectors had handed should be kept as part of the books of the office?—I have not. It was the first collector's duty more than mine to look after that.

2009. Do I understand you to say that you think these books ought to be kept in the office—that as soon as the collectors finished their collecting books they should be returned to the office?—I think all books should be kept.

2010. And did you ever make any inquiries as to what became of the old collection books?—I did not understand that the old collector always handed them over to his successor.

2011. But did you ever make any inquiries as regards what became of the books which were clearly out of use—that had been used, say seven or eight years before, and which would not be required for the purpose of the current collection?—I never did.

2012. Do you think it would be a very desirable thing in a public office that some arrangement should be made for preserving these books?—I think all those books that have reference to the transaction of the business should be kept.

2013. Do you think there would be any difficulty in making an arrangement by which these books should be surrendered by the collectors to the office as soon as the collectors had done with them?—I do not see any difficulty.

2014. Mr. Brooks.—Have you had an opportunity since we last met on Saturday of ascertaining whether those books were at present in existence?—I had not. I did not get to the office till a late hour. The collectors were not there. I had an opportunity.

2015. CHAIRMAN.—Some questions were asked you, Mr. Moylan, on Saturday, in reference to the qualifications of persons that were introduced into that office as collectors and otherwise. Are there any suggestions that you could make yourself as regards the qualifications which it would be desirable they should have?—Well, I think before a collector was appointed that I should see him, before he would be called on to give security. It would cost him £5 at least to make out his security; and it would be a most inconvenient thing to suspend a collector in the middle of the year, as he is the only person who can prove the service of the notices.

2016. That suggestion is not so much as regards the qualification of the man. That is simply a suggestion that you yourself should see him. But I am asking you are there any suggestions you would make as regards the qualifications of a collector which it would be desirable to enforce?—I think it would be desirable that he should have a knowledge of Dublin, and that he should be a man of active habits.

2017. Is there any suggestion you would offer as regards the age of a man to be appointed a collector?—Well, I think twenty-five years.

2018. That he should be at least twenty-five years?—I think so. It would not do to send boys out to collect.

2019. And upon the other hand, is there any limit of age?—I think up to fifty a man would be very active.

2020. Have you suggested yourself that it would be desirable that the ages should lie between twenty-five and forty?—I always set out when making an application for a collector what the age should be—between such and such a period to ascertain.

2021. Now, a question was asked you as regards whether those collectors or officers were subject to any test examination, or to an examination of any kind. Do you think it would be desirable that they should be subjected to an examination by the Civil Service Commissioners, for instance?—I do not see how the Civil Service Commissioners could know anything about their fitness for the office of collector; but it is quite different with those put on the staff.

2022. Do I understand you to say that while a Civil Service examination would be a desirable thing as regards those put on the internal staff of the office, it is not necessary to have such an examination for collectors?—I think so.

2023. Is there any other examination, then, that you think would be a kind of test of their qualifications?—Well, I think I should advise on their fitness. I should ask them what was their employment heretofore, and if they knew Dublin.

2024. Does it come, then, to anything more than this—that the best way in which you can test a collector is by having him for a while on trial, and then your giving a certificate as to his fitness in your opinion?—Yes; but the collector must at once give security, and that imposes on him a penalty.

2025. Surely you do not take credit to yourself for so much insight into character that by merely seeing a man and asking him two or three questions, you would be able to ascertain his qualifications as a collector better than by a trial of six months?—Well, I do not say it would, but it would assist; because I have a good deal of experience as to fitness, having been a merchant and a director of an establishment.

2026. But is not six months probation which they have now before they can be attached to your office a permanent way, better than to attach them to your office in the first instance?—I do not think so for a collector.

2027. So that I am to understand it would be a better way to appoint a collector—simply that you

should see him and ask him a few questions—I might ask him a number of questions.

2038. You would examine him in reference to his previous duties, knowledge of Dublin, and so on, and then have him for six months before giving him a certificate of fitness—Both together. As I said before, I have no wish whatever—any world I accept it—to have the appointment of collectors. It would impose a responsibility that I would not like to encounter.

2039. I believe, Mr. Moylen, there was some correspondence between you and the Government in the year 1876 about the qualifications that you thought is desirable a collector should have—I always stated those.

2040. But I am asking you was not there some correspondence on the subject?—No; I was written to by the Government, asking was there any person in the office who had been employed in the Constitutional Club. I investigated, and wrote that there was not then.

2041. But what I want to know is, was there any correspondence between you and the Government in reference to the class of persons, in reference to the qualification of persons, in reference to the age of persons, and, in reference to the examination of persons who should be employed as collectors?—I always endeavoured to give—

2042. But was there any correspondence?—I have got my record but I entered in my minute book.

2043. Do you mean to say there is not in your office any correspondence as regards the qualifications collectors should have, and certain suggestions submitted to you for your opinion?—No. In the letter-book there was a report at the qualifications I considered necessary, which I invariably gave.

2044. Do you remember a suggestion being made to you on behalf of the Government as to whether you thought it would be desirable that an examination by the Civil Service Commissioners of candidates for the collectorship of rates should be had?—Not for the collectors, but for the staff.

2045. And what reply did you give to that?—Well, I thought it desirable.

2046. Have you got that correspondence?—I have got every letter that ever came from the Castle to me.

2047. Would you be kind enough to search for the correspondence that appears in the office in the year 1876 in reference to the qualifications of collectors, and in reference to any suggestions made as regards whether there should be a preliminary examination or not, with your replies?—Certainly.

2048. I suppose the documents are entered in your letter-book for that year?—Every letter that I write, there was no letter-book ever kept in the office until I came to it.

2049. Will you let us have on Wednesday your letter-book for 1876, and any letters which you received from the Government upon this subject during that year?—Certainly.

2050. At what time was it that the commission was addressed to you in reference to the Constitutional Club?—I have it in my minute book. I cannot recall. It is not long ago. It is before those two last collectors were appointed.

2051. Will you, with the other correspondence which I have asked for, bring in the correspondence on that subject?—Certainly. There is only one letter, and my reply to it. That is the extent of the correspondence.

2052. Now you have told us, and we have gathered also from the other witness that have been examined, that there are four channels through which money reaches the bank account of the Collector-General. The first channel is the money paid in by the collectors themselves directly to the bank, the second channel is the money that is brought to the Collector-General's office by the public, received there by the Clerk appointed to receive it, and paid in by him to the bank. The third is the portion levied by the warrant officer, which has been recovered by process of law; and the fourth is the money which you yourself receive by post from persons who pay large amounts. Is not that

so?—Yes; every cheque I get I endorse and hand to Mr. Taffie, who sends it down to the lower office.

2053. These are the sums taken in the aggregate which make up your bank account in the year?—Yes.

2054. And the amount transferred to the various boards, and also the fund from which the office expenses are paid?—Yes.

2055. I presume the ward ledgers ought to show in any particular year those various receipts?—They ought.

2056. And assuming that everything was right, that no mistakes had been made, no fraud committed, the amount of money thus lodged in the bank for each year from those various sources would correspond with the tot of the ward ledgers?—Why those ward ledgers were kept in such a confused manner?

2057. I am not talking about the confusion sooner in which they were kept. But assuming everything was right—no fraud, no mistakes—the amount lodged in the bank would correspond with the amount in the ward ledgers if totalled?—Provided the ward ledgers were kept exactly.

2058. Suppose, for instance, you settled up your ward ledger and compared it with the cash paid into the bank, and you found by the tot there appeared to be a larger sum given credit for than was actually paid into the bank, of course you would naturally come to the conclusion that some person—some one of the four persons receiving the money—had not properly accounted for it—and not paid it into the bank?—But I think that is impossible.

2059. But that is the conclusion you would come to?—Yes, if there was any discrepancy.

2060. And upon the other hand if upon that tot you found that the money paid into the bank was greater than the tot in the ward ledger you would come to the conclusion that in some way the ward ledger was not accurately kept, and that a person entitled to credit in the ledger had not got it?—Yes; the ward ledgers must be resoldied.

2061. I am speaking now of the past?—In the past there was so much confusion that it would be impossible to place any reliance on it.

2062. Is there any test by which you have endeavoured to find out that there have been any frauds—on the one hand, in the payments to the bank, and on the other in the receipts in the ward ledger?—I believe there can be no fraud.

2063. But have you endeavoured to test it by figures?—The receipt is given to the officer—and it is the best check that can be—and it is sent up to me every morning from the cash office. If there is a twopenny difference in it I call attention to it.

2064. Suppose, for instance, that you did for one year tot up your ward ledgers and found there was a discrepancy between the amount lodged in the bank and the amount that appeared for last year by the various ledgers as paid, what process would you go through to ascertain how the discrepancy arose?—I would make every inquiry possible that might lead to discovery.

2065. What would be the nature of the inquiry—would not you be obliged, if you wanted to ascertain how the discrepancy arose, to compare every entry in your ward-ledger with every payment into the bank, and find what payment was not correct in your ward-ledger, or what payment did not reach the bank?—I believe if the ward-ledger was correctly kept there could be no discrepancy.

2066. Is not the only process by which you could discover the discrepancy taking all the items in your ward-ledger, and comparing them with the payments into the bank to see what payment was not correct in the ledger, and what payment did not reach the bank?—These ledgers must be resoldied. In the present form in the way they were kept, looking at them, I see classes of things indicating whether money was paid or not paid.

2067. So the result is that at the present time and for years past, there may have been enormous frauds

Jan. 7, 1891.  
Mr. Moylen.

Jan. 1, 1870.  
Mr. Mayall.

going on, and there is no way they can be ascertained?—I do not think there was any fraud. I am quite sure there was no fraud.

2063. But is not it quite consistent with what you have told us that there may be enormous frauds in the office, and there is no way of detecting them?—But those lodgers must be accommodated in the way the lodgers are kept in other offices and in banks. They are not proper lodgers.

2064. Suppose I ask you to prove to this Commission that there was no fraud committed by any officer in your employment either individually or in collusion with another in 1870, is it possible to prove it?—The only test we have—

2065. Is it possible to prove it?—Yes.

2066. How?—By the receipts issued from the office.

Mr. PHIPPS.—No proof at all.

2067. CHAIRMAN.—Do you name the receipts?—No, but Mr. Taffee issues them.

2068. Mr. PHIPPS.—Supposing that you had adopted the suggestion of the chairman, and submitted your ward-lodger to examination—the cash entries to all the rents you could get put through your office books. Supposing, in the course of the test, you had detected a sum of difference between the total cash in your ward-lodger, and the total cash paid into bank in respect of that ward, and supposing you had identified an item entered in the ward-lodger as "cash received," and you found no record in your office that that money had reached the bank, what would you have done? You would immediately have gone to the ratepayer and said, "Show me your last receipt," and he possibly would have shown you his last receipt—he would have shown it to you either upon a paper, not a form of your office, or upon a form of your office that might have been either extracted or stolen. Thereupon you would at once have detected a fraud. But while your books remain unbalanced, I am quite sure that fraud, if it existed at all, must remain undetected. That is what we want to show by the evidence. There is a suggestion that there has been no fraud in the Collector-General's office, but it appears to the Commissioners that really there has been a loop-hole for fraud, ever since you neglected the duty—I must say so—if

balancing those ward-lodgers!—A fraud existed in the year 1870, when I was appointed.

2069. We are not inquiring into any particular case, but are going into the evidence. The neglect in not making up your books and balancing them properly, has left you in a very unsafe position as Collector-General of the Rates of Dublin, and it appears to us that the ratepayers themselves are in no way protected!—The officer dismissed in 1870 for fraud, instead of issuing the office receipts, issued his own.

2070. CHAIRMAN.—Enquiry to us how the fraud was detected in that instance!—We found he issued his own receipts.

2071. How was your attention directed to the matter in the first instance?—I think there was an application made to a party that had paid, and then it turned up, when we made general inquiry, and found out all the frauds committed.

2072. Do I understand in the particular case to which you refer, application was made to a ratepayer for rates which he stated he had already paid?—I think that was one of the grounds.

2073. Did that ratepayer then produce certain receipts verifying his payment?—He did, or they did.

2074. Was it then discovered that those receipts were not on the forms issued by the office?—Certainly.

2075. Were those payments credited in the ward-lodger?—The payments that this officer received?

2076. Yes!—No.

2077. So that he had gone to certain persons, taken their money, given them receipts on his own form, and given no credit in the ward-lodger!—So credit.

2078. And the way in which that was detected was by some other collector subsequently asking for the same rates!—When found out he was suspended, and we made a strict investigation.

2079. Was that the only case of fraud detected in the office during the seven years you have been there?—That was the only case of fraud. There was neglect.

2080. I am speaking of fraud!—The late officer got some money he did not account for satisfactorily, but it was all paid in.

Mr. Pilkington

Mr. R. G. PILKINGTON of Rutland-square, readied himself for examination.

2081. CHAIRMAN.—As you are here Mr. Pilkington we will take your evidence out of the ordinary course. You have seen in the newspapers a report of our inquiry!—This morning on reading the paper I saw it was recommended to make the leases liable for the taxes. That would be a serious loss to landlords, particularly in a case like this: supposing the tenants do not pay the rent to the landlord, and that the landlord has to pay the taxes, that would be a very bad case, making the landlord doubly liable.

2082. Are you yourself an owner of property to a considerable extent?—Indeed I am, in most districts in Dublin; in nearly all the wards I pay taxes.

2083. In the case of the property you have got, is it the occupier that is assessed or you as immediate lessor?—The occupier nearly in every case is assessed.

2084. Are there any instances in which you are assessed as immediate lessor, by reason of the premises being let out in lodgings or rooms, or by reason of the valuation being under £8?—I think not. There might be an odd one, but I do not recollect any at all.

2085. What is the class of property you have got?—I might call it the better class. I have got a good many houses in Rutland-square, and I have got some in Capel-street, Lower Mount-street; all these kind of houses.

2086. You have mentioned that it would be laid upon a landlord, not merely to lose his rent but in

addition to pay the taxes due on the houses. Does it often happen that you lose the rent from the tenants?—It does not often happen with me, I have seen cases, but it does not often happen. Supporting a gentleman with an income dim, his widow might not be able to pay the rent and the landlord would be obliged to pay the taxes, and also in the case of smaller tenants, it would injure them greatly, because no man would let unless he would be sure of his rent, no matter what happened to the tenant.

2087. Assuming this plan was introduced, would you see any objection to it, in the first instance, to give the collector of rates the right to distrain upon goods on the premises, no matter to whom they belonged, to pay the rates?—That would be fair.

2088. You do not conceive that that would injure landlords in any way?—They would be entitled to do that.

2089. At present the law does not give them that power!—I need distraining myself. I do not think I distrained in fear cases in my lifetime.

2090. I do not say there should be a distress on the authority of the collector himself, but on a magistrate's warrant to distrain the goods on the premises, as in the case of poor rates. Would there be any objection to that?—No.

2091. Would there be any objection to making the goods, no matter to whom they belonged, liable at once for the taxes of the current year but for those

of the two years previous—Of course there would, for the landlord would have no check on the tax collector, who might let the taxes lie over for five years and then come down on the house, and if the landlord wanted to claim his rent he could not get it, it would be all swallowed up for taxes. So that the landlord would lose by the negligence of tax collectors.

2107. Assuming that it is the case in other towns in Ireland, in reference to poor rates, that the rates remain a lien upon the chattels in the house to whomsoever they may belong, for a certain length of time, say two years, is there any reason why Dublin should be exempt?—I do not see any, but I do not think I am a good judge. I think that would be fair enough.

2108. But, as I understand, your objection would be to making the taxes a perpetual lien upon the property?—Yes; no matter whether the landlord got his rent or did not get his rent.

2109. This has not been proposed by any person up to the present. This is a notion on which we have not taken much evidence yet; that the occupier should be personally liable, and if the taxes were not recovered from him that they should in some way be made a lien upon the premises?—Supposing a landlord had to spent a hundred or two year's rent—he cannot sue unless there is a whole year's rent due—and that he has to pay the costs of the judgment, and may have to pay all the taxes into the bargain.

2110. Do you, by arrangement, pay the rates for any of your tenants?—I do, in some cases, and I have been trying to do so in several, and I think it is a fair thing that the landlord should be made liable for the taxes as far as he has got rent out of the houses.

2111. And that you have done in a great many instances?—Not in a great many. The greater number of the tenants I have are permanent ones; and of course it depends on the tenant who comes in what arrangement is made, because they are peculiar in their ideas like everybody else.

2112. And when you make an arrangement to let the rate be, as it were, included in the rent you are uniformly protected—are you not?—Well, no.

2113. I mean in those cases you admit it is fair the landlord should be responsible.—Supposing I was made responsible actually for the tenant, then I should make the tenant liable, as it would be no use; but I think it would be fair to make the landlord liable as far as he has got rent from the tenant.

2114. Of course as far as he has got rent including taxes?—Yes, to give evidence that he got the rent up to a certain time.

2115. Is there any other point on which you can give us information?—No, except that I have to mention above the rates—two cases—one, that of the Attorney-General, and the other that of Colonel Houston Smith, in which the taxes were paid very early in the year, and were not accounted for till after August, I think. In fact, Mr. Gibson and Colonel Houston Smith had great difficulty in getting their names recorded in the bargain lists on account of the taxes not being recorded as paid.

2116. Mr. MURRAY.—How many times was it demanded?—I think it was demanded several times, Colonel Smith's statement above.

2117. CHAIRMAN.—How is it that you are aware of this?—I am agent to Colonel Houston Smith.

2118. In that case at what time were the taxes paid?—I think the 17th January; but it was in January the taxes for the whole year were paid.

2119. Was there a receipt obtained?—A receipt was obtained.

2120. On the office form?—On the office form.

2121. Do you know the name of the collector who received that money?—No, Colonel Smith in this case paid it direct into the office.

2122. And got a receipt?—Yes, that is my impression about it.

2123. And was there any demand made for the rates?—There was a demand made before Colonel Smith left Ireland—about June—and other demands

were made when he was in Wales. He lives on his property there during the summer. Another demand was made very late in the season—the end of August.

2124. MR. PHILIPS.—By whom was the demand made in June?—I cannot tell that.

2125. CHAIRMAN.—Was that the case in which the collector was named Bolton?—I cannot give you the name.

2126. Are you aware whether the collector who did make the demand was subsequently called upon to resign?—I have heard he was.

2127. Was the Attorney-General's case the same case and the same collector?—It was.

2128. MR. BROOKS.—In what year was that?—In 1877.

2129. CHAIRMAN.—To set this matter right, Mr. Taaffe, I believe the money was properly credited in the office books at the time it was paid, and it was the fault of the collector altogether to make the demand?

MR. TAFFE.—Altogether. He neglected to credit it in his own book, and he demanded the money from Colonel Smith, though credited properly in the office ledger. I think Mr. Fulkerton has possibly in his possession an explanation written to Colonel Smith by the Collector-General in reply to his letter on the subject.

2130. And as far as that was concerned it was represented by the Collector-General to the Government, and this man is no longer a collector?—Yes.

2131. MR. BROOKS.—Mr. Fulkerton, does it occur to you that there is a liability on the part of the landlord only to admit such tenants as are capable of paying taxes?—I do not exactly see the point of the question.

2132. Do you conceive that landlords do themselves, whether they receive rents or no, obtain great benefits from the duties that are performed by the Corporation in the matter of the police, the fire-brigade and roads?—But you see landlords that are supposed to be living in a house themselves in Dublin would have to pay the taxes on that house too, and would get the benefits accordingly of these arrangements.

2133. But do you not think that a landlord living in a house in Dublin and having other house property in Dublin receives more from the State by the possession of that other house property than the man who lives in Dublin and has not house property?—Suppose you have a house let at £60 and taxes £20, that is £80—if the tenant had not to pay taxes he would be able to pay the landlord £60. Therefore the landlord is paying the taxes; and if there were no taxes charged he would be getting £80, as in the latter end of the last century house property was enormously high in value, the amount of taxes being small.

2134. I understand you to say that the landlord is in no wise liable?—But just turns over. He gets £80 out of a house worth £80. If he then to lose £20 and have to pay the taxes into the bargain?

2135. Ought not the landlord to be liable if the tenant goes away and does not pay the £60?—I mean to say that a landlord having a house in Dublin of the selling value of £80 a year, but the tenant having to pay the taxes, he is only able to get £60 a year net for it. Therefore the selling value would be only the £60 a year.

2136. Therefore you cannot conceive the case of a landlord having the duty cast upon him of letting his house to tenants only who are capable of paying rates?—I think the unfortunate thing is that the landlords cannot provide against the loss of the rent. If a landlord lets a tenant in at the present moment and the tenant runs out badly, as in many cases they do, he has to let that tenant stay in a year before he can eject him, and he loses a year's rent. That he must lose in case he has a bad tenant. In many cases he cannot get him out within a year and a half, and the costs of the ejection he has to pay out of his own pocket.

Dec 5, 1878  
Mr. Pringleton.

2117. You alluded to the danger that the collectors might fail in their duty to collect arrears, and therefore throw the revenue upon the landlord—I—Well, I think the collectors as a body are as good as can be got under the circumstances.

2118. Do you know that the collectors are paid by a percentage on what they collect—I do. I know most of the collectors, and we get on very well together.

2119. Do you not think it improbable in the last degree that he would allow the rates to accumulate? —I see that, but I think that the collection of taxes would require a man of the most tremendous experience to serve his whole time out. It is a great deal harder to collect taxes than any other kind of debt, because to a bad man paying any other kind of debt you give no more credit, but you must give a tenant credit for the rent and taxes.

2120. But in case a collector does not collect the rates—I think that, of course. Say a man comes to thirty years of age, and has no experience—he could not collect as well as a man who serves his time to it, and therefore would not be a good collector for that class of collection.

2121. Do you know the case of the American Meat Company—I—No.

2122. Will you inform us—or how do you suppose the Collector-General is to recover rates there?—Really that is a thing in which I see great difficulty. I do not see how he is. There is nothing on the premises to collect from.

2123. Do you not think that the landlord who has a large beneficial interest should then be liable? —I think it would be a fair case, if he was getting a beneficial interest out of it.

2124. But then you can see there are wages on other cases—I—if the landlord gets the full rental of the premises he ought to be made liable for the taxes out of that. Take the instance I gave before, of a house worth £80 a year. Supposing he receives out of the £80 also master's rent, he ought to be liable to pay nine months' taxes.

2125. Is not the case mentioned one in which the landlord is receiving a large rent and is not liable nor is the tenant?—I do not know whether the landlord could be liable at all for it.

2126. Are you not the agent over that house?—No, I am not.

2127. Can you give any information about the property held by Mr. Hamilton Hunter?—Where?

2128. In Redland Square.—Mr. Hamilton Hunter is my tenant, but it is a head rent which I get out of that house.

2129. Do you know whether they have been able to collect the taxes?—I do not know anything properly about it, because I have another tenant between me and Hamilton Hunter. I get £33 headrent under an old lease.

2130. Is not it a fact that your principal has a considerable beneficial interest—receives rent and pays no taxes, and the tenant pays no taxes?—That is about the worst case that could be brought forward and the landlord, for this reason.—My tenant is not able to get the rent from Hamilton Hunter. She is a lady who is very badly off, and Hamilton Hunter owes her at least two years' rent; and she has to pay me my rent £33 a year, though really she is not getting a penny out of the house.

2131. Besides you not yourself or your principal derive a beneficial interest from that property, and you retain a tenant who does not pay the Collector-General the rates upon it?—I would be very glad to get him out of the Square altogether, but he has unfortunately got a lease for ninety or 100 years from my tenant. My tenant is only a middleman. She makes something like £17 or £18 out of this, and has to pay me £33 a year if she gets anything, and there are about two years' arrears.

2132. But if a distress were put in would not your tenant go in and prevent the collection of the rates?

—I do not know. I think those are a kind of landlords who do not like to distract till the last extremity—they avoid distracting if they possibly can. The real people who distract are the landlords over weekly tenants—landlords who distract if £1, £2, was due, maybe take the poor man's pot off the fire. The poorer class of property is entirely in the hands of middlemen, because the landlords have to set to them to get rent at all, and if taxes are put upon the landlords, landlords have to set to more of this class.

2133. You have the power in these particular cases, and you exercise the power?—Of what?

2134. Of holding that threat over the Collector-General if he distrains?—I never recollect exercising the power, nor a case in any way of it.

2135. But you have that power?—I suppose you would tell me that if I wanted to go into the matter.

2136. But do you not know it?—I do not know it, because I never recollect a case of it. The landlord has power to put in an ordinary distress or levy under the sheriff. I never recollect a case of that kind. My rent is always secure.

2137. Now that this case has been mentioned, does it or does it not prove to you that it is impossible with the present power of the landlord, and the present freedom of the fabric of the building fixed distraining against the taxes, and that this accounts for a loss in the collection?—Of course I see that quite well, but you see the tax collectors are not the only parties. Take this case—Miss McDermott is the landlord of Hamilton Hunter; she has to pay me £33, she gets £30—that is, she gets a profit of about £30; and whether she gets any rent out of Hunter or not, which she does not consistently, she has to pay the rent to me. Supposing you put all the taxes upon poor Miss McDermott, and that she had to pay head rent into the bargain?

2138. But she enjoys the house!—She has the pleasure of being entitled to get about £30 a year if paid to her.

2139. And she does not distract, having the power of distraining—I never heard of her distraining.

2140. Has not that the effect of throwing additional rates upon the ratepayers who pay in relieving her and relieving the landlord from a duty which belongs to them?—I know; but you see that is going back to the old point—the difference between a house worth £80 which he used to get for seven years, while in consequence of the tenant paying the taxes he has to set it at £90, or set it at £80, and pay all the taxes himself. The landlord is liable for an enormous proportion.

2141. But, as a matter of fact, neither the landlord nor tenant pay any taxes?—Well, I pay a portion to my tenant.

2142. But not on that house. Is not it a fact that that house is at present occupied, and that neither landlord nor tenant pays taxes?—I cannot tell you as a fact, but all I know is that I allow my tenant the share that the landlord allows his tenant—that is my share, half the poor rate and the whole of the rates tax.

2143. Mr. MURRAY.—Without the production of receipts?—Showing having a beneficial interest in the house I always allowed it.

2144. But a receipt is always given?—But in a case like this it would not be fair when losing her rent, and she has to pay me £33 a year, and at the end she has nothing out of the house.

2145. Mr. BROOKS.—Did you not yourself aid in the evasion of the rates?—No; I did not, I gave every assistance to the tax collectors. They will tell you that.

2146. CHAIRMAN.—You have no control over this house in any way. Your tenant has a very long lease of it?—Yes, for 300 years.

2147. You cannot evict her?—No. The house does not belong to me at all. I am entitled to a rent out of it for the next 300 years, but I have no control over

JAN 7, 1879.  
Mr. Phillips

2148. Mr. BROOKS.—In this case, if we had power to take the taxes from one landlord to another in that way, because the ground rent is always very small in proportion to the value of the house. In Fleetwood-squares, for instance, I know a case where the ground rent would be £10, and the rent perhaps £250.

2149. Mr. BROOKS.—In this case, if we had power to make the liability for the taxes we should be able to collect the rates!—Of course we should, at a great loss to the landlord who would not be making anything out of the house. You would be getting the tax out of a man who was losing a great deal of money on the house.

2150. Mr. MURRAY.—Would the landlord not be able to protect his own interest?—No; in many cases he would not. It is very hard to get the tenants out without losing.

Mr. MICHAEL BARROW examined by the Chairman.

Mr. BARROW.

2151. How long have you been a collector of rates?—Debbie!—About six years and a half.

2152. Between six years and seven?—Yes.

2153. In about how many wards have you been?—In the Mansion-house, Royal Exchange, the Mountjoy Ward, and now in the North Dock Ward.

2154. Did the Collector-General complain at all of the way you had collected the rates in the wards in which you were first when he transferred you?—I don't collect exactly, it is so long ago.

2155. At the time he made the last transfer did he complain of the way you had collected the rates in the ward you had left?—I heard he was not satisfied.

2156. Had, during the period you were there, the collection fallen off in the Mountjoy Ward?—I cannot say.

2157. What were the years you were there?—Part of 1871, 1872, and 1873.

2158. That was your first appointment as collector?—Yes.

2159. Perhaps Mr. Phillips will tell us the figures for those years in the Mansion-house Ward?

Mr. PHILLIPS.—Mansion-house Ward, 1871, collectible, £1,032; 1872, collectible, £1,241; 1873, collectible, £1,810. Dumbell, 1871, £1,904; 1872, £1,681; 1873, £2,789.

2160. CHAIRMAN.—You observe there that comparing the last year with the first, the amount collectible and doubtful had considerably increased. You say you don't recollect whether the Collector-General was satisfied or dissatisfied?—I think he was dissatisfied.

2161. What was the ward you were transferred to?—The Mountjoy Ward.

2162. How many years were you there?—Three.

2163. What would those years be?—1874, 1875, and 1876.

2164. What is the result of the collection in these years, Mr. Phillips?

Mr. PHILLIPS.—Collectible, Mountjoy Ward, 1874, £2,365; 1875, £1,819; 1876, £1,980. Doubtful, 1874, £734; 1875, £2,689; 1876, £2,770.

2165. CHAIRMAN.—You say you think he was not satisfied with that also?—No.

2166. Are you aware that the gentleman who succeeded you, or is it a fact that the gentleman who succeeded you in the Mansion-house Ward, brought down the rate of arrears very considerably?—I believe he did.

2167. Are you also aware that the rate of arrears before you were transferred to the Mountjoy Ward, was not so large as since you went there?—Mountjoy Ward has been going down. It is one of the worst wards in the city.

2168. Will you tell us, Mr. Phillips, what is the comparison of the amounts?

Mr. PHILLIPS.—The amount collectible has gone up in

2169. Mr. BROOKS.—Whether you exercise it or not you have the power?—Yes; but we cannot exercise it well, because the class of tenants who does not pay the taxes due, takes care to remove his furniture, and to manage so that there can't be any distraintage. I don't collect distrainting in more than four cases altogether.

2170. Where there is a house let at £80 a year, how is it impossible to distract?—I don't know that I ever met a case of the kind, but I know cases where I let tenanted go, giving up the rest in order to get rid of the ejection, for you have no idea of the expense ejections entail. You have a great deal to pay, for there are heavy costs, and of course there is a very large loss, and more so if besides that you have to pay the taxes into the bargain.

Mr. MICHAEL BARROW examined by the Chairman.

Mr. BARROW.

2171. How compares 1873 in the Mountjoy Ward, £1,819 collectible in 1875, as against £1,980 in 1876.

2172. CHAIRMAN.—What were the years before?

Mr. PHILLIPS.—Mountjoy Ward, collectible amounts in 1871, £619; 1872, £625; 1873, £626. Dumbell, 1871, £1,280; 1873, £1,681; 1874, £1,689.

2173. CHAIRMAN.—The result would seem to be that you have not been very fortunate in your collections, for other collectors have made more out of these wards than you have. Were you less energetic than other collectors?—I did the best I could, being sometimes up until two in the morning.

2174. What was the cause of the deficiency in the Mountjoy-house Ward first?—I can't say, it is so long ago, but no doubt I had a good reason at the time.

2175. Mountjoy Ward is more recent. What were the principal causes of the deficiency there?—One portion of the district is completely cleared away—about Annesley-place. Some of the streets have gone down considerably. Smeaton-trill, for instance, which was a very respectable street, is now nearly all tenement houses, and it is hard to get the rates of them.

2176. What do you mean by being cleared away?—The houses being knocked down.

2177. But I suppose they ceased to be tenanted?—No, they remained on the books a number of years after that. The Valuation office did not strike them off the rate-book.

2178. You did not retain them?—I drew attention to their requiring revision, and they were revised. The curious way the place was situated, it was almost impossible to identify any place in the locality.

2179. Did you lose much by bills of sale in Mountjoy Ward?—Considerably. I took proceedings against a number of cottages, but bills of sale were produced by them.

2180. On the cottages?—Yes, and the result was that we got no money out of them. In another case a man left the city after he was summonsed, and we never heard of him since.

2181. Suppose, for instance, you were collector in any ward, I suppose a considerable amount of the money payable out of that ward is paid direct into the office?—A good deal of it; but I would say very little in proportion to what is collected.

2182. How often do you compare your books with the office books for the purpose of striking out of your books the sum paid into the office?—I compare my books every day with the block receipts in the office, and I post from these blocks into my own book, in order that I may not make applications for payment where the money has been already paid.

2183. Are these office receipts divided into receipts for the different wards, so that you can take them and post them all?—They are on the following day.

Jan 1, 1923.  
Mr. BROWN.

2182. Whom do you get these receipts from?—I get them from the inside office; from some of the clerks on a requisition.

2183. And then when you get these block receipts on giving a requisition, and post them up, do you make any return to the Collector-General of having given credit in your book for these sums?—My pay-sheets show that. I enter on the pay-sheets all the money I receive with the rate number, the name of the person and the amount, and these are handed in every morning.

2184. That is not my question. I understand by your pay-sheets you make a return of the amount you receive?—Yes, and also of the money received in the office.

2185. That is given on the blocks of the receipts which you post up into your books, but do you make any return to the Collector-General of having given credit to such and such numbers by reason of such money being paid not to you, but through the office?—No.

2186. Therefore, if there is any mistake in these blocks it is a mistake which would not be likely to be detected through you at least!—The mistake would come under my notice, of course, when I come to post the figures, if they do not correspond with those in my book.

2187. Of course the moment you have posted into your book from the block receipts a certain payment made by a particular individual in respect of a debt, you never go to that individual and ask him more?—Certainly not.

2188. You are done with him then?—Certainly.

2189. And, therefore, if there is a mistake in the receipt so posted, you would never detect it?—If the amount did not correspond with the amount set forth in my book, I would see that the money was taken wrong.

2190. That would be as regards the amount?—Yes.

2191. But suppose there was a block representing a certain sum of money—£15 or £20 as paid into the office, and suppose, in point of fact, the money was not paid into the office or the bank, you would not have any means of detecting that?—No, I would not.

2192. What security did you give to the Collector-General?—£900.

2193. Is that the uniform sum fixed for the collector?—I believe it is the uniform sum.

2194. How did you give it?—Is it by way of bond or encashments?—Personal security for £250, the Guarantee Society for £250, and myself in £400.

2195. Then in point of fact, the security is only for £400!—My own security is £400.

2196. But I mean the security outside your own is only for £400!—No, £250—£250 and £250.

2197. Is that security given by bond?—It is.

2198. Do you know how it is £250 is fixed as the amount of the security?—Is it under an order in Council, or what principle is it based on?—I do not.

2199. You are aware there is a provision as to the amount of the securities at certain periods (Roads provision). Do you know that?—I do.

2200. Do you know if that audit carried on every week, of the accounts of each collector, by the Collector-General or other person appointed for the purpose?—It is. We have to keep a debt and credit account of our receipts, and also our disbursements, and then at the end of the week the receipts must correspond with the balance struck in the books.

2201. I suppose the balance struck in the books is from the pay-sheets you send in?—Yes.

2202. How frequently do you get fresh receipts?—Frequently. As they are found to correspond with the balance in the books they are handed back to me.

2203. I presume there is a book kept in which each collector is debited with a certain amount of receipts, and he must discharge himself by producing receipts or money equivalent to them?—Yes.

2204. That is the weekly audit?—Yes.

2205. Mr. MURRAY.—Are the receipts not given up at the end of the week?—Yes.

2206. There are none left in your hands?—No.

2207. What was your employment before you were appointed a collector?—Measurage business.

2208. What was your age when appointed?—I suppose about twenty-eight.

2209. You said just now that a number of houses had been sent in on your list to the Valuation Office to be struck off the books or for revision, and that you sent in that for two or three years without their being taken off?—I do not know whether they are taken off this year's or not.

2210. How often did you send that in?—I drew their attention to them two years, last year and the year before.

2211. This list went through the Valuation Office to the Collector-General's office?—Yes, I believe so.

2212. What notice have you that they have been properly attended to by the Valuation Office?—Seeing any alterations in the rate-book.

2213. That is the first intimation you have?—Yes.

2214. Is the Collector-General bound by the action of the Valuation Office?—Yes.

2215. Therefore the Valuation Office is responsible for striking the premises on the list?—I think so. Perhaps they might have a reason for not knocking them off.

2216. In what year did this occur about the Valuation Office not striking the houses off the list?—In 1877.

2217. CHAIRMAN.—Do you think it is desirable thing as far as you can see to change collectors from one ward to another at an interval of three years?—No, and as far as I know the feeling of the public is against it too.

2218. As far as the efficiency of the collection is concerned would it be better to allow them to remain?—I think it would.

2219. In your old place would you, do you think, have been able to improve it if you had been allowed to remain longer?—Yes, in Mountjoy Ward, I think so.

2220. Would you have been able to improve the Maxson House Ward, too?—Yes, I think so.

2221. You say you did not improve it during your time?—At the time I dare say I could give a satisfactory explanation, but it is so long ago I cannot give it.

2222. Mr. MURRAY.—When you make out a list of the areas do you make out a list of summaries, too?—I make it from time to time.

2223. Do you make it out at the same time as you prepare the list of areas?—No, sir.

2224. When do you make it out?—Immediately afterwards or before it.

2225. Do you think it would not be a good plan to prepare it at the same time as the list of areas a list of cases in which you think summaries should be served? I think it would.

Mr. ROBERT GILDEA examined.

June 7, 1878

Mr. Gildea

2256. CHAIRMAN.—When did you enter on duty in the office of the Collector-General of Rates?—In July, 1875.

2257. What ward did you then begin with?—I had two wards—Fitzwilliam and Wood-quay.

2258. Did you continue at these two?—No; I was changed last year.

2259. Into what wards were you changed?—The Marconi House and Royal Exchange.

2260. You collected then in 1876 in the Fitzwilliam and Wood-quay?—I did.

2261. Was the result of your collection that year better than it had been the year before according to your recollection?—I think so.

2262. Do you recollect whether the Collector-General expressed any dissatisfaction when he changed you from these wards to the other wards?—No. There was a general change when I was changed.

2263. Then, in point of fact, you were changed in a little more than a year—one year and portion of another year?—Yes.

2264. Is there any particular source to which you ascribe the deficiency in those wards?—I could not ascribe it to any source but one, and that is that the neighbourhood of Kingsland-park was in a bad way. The people there kicked up a row about improper characters being allowed to live in it. A great many respectable people left the locality in consequence of these characters living in it. There were three sets of tenants there to my knowledge.

2265. Were the houses vacant for some time?—They were, and other people came who were not aware of these characters living in them, and they left again.

2266. Did you produce in the ordinary way arrear sheets for these wards at the end of the year 1875 and at the end of the year 1876?—I did.

2267. Did you send them to the office?—Certainly, to the Collector-General, and I went through them with him.

2268. Do you know what has become of them?—I do not. Mr. Bolton got the arrear sheets, and I do not know what has become of them since.

2269. As a master of sight he was entitled to put them into his new books?—Yes.

2270. (To Mr. Taffee.)—Mr. Taffee what has become of the arrear sheets for these two wards?—I believe they were handed to Mr. Bolton, but I have not been able to trace them.

2271. CHAIRMAN.—I have Fitzwilliam Ward for 1876 made out in 1875.

Mr. Taffee.—No—they are for 1876.

Mr. Gildea.—They were not in my possession for many years.

Mr. PRIFER.—Wood-quay, collectable areas, 1875, £1,096; 1876, £1,202; doubtful, 1875, £1,741; 1876, £3,460.

2272. CHAIRMAN (the witness).—What is the name of that part of the city in which you speak of houses of all classes being?—Blenheim Avenue and Kingsland-park.

2273. Were there many houses in that neighbourhood occupied for that purpose?—There were a great many.

2274. Were you able to recover rates from these houses?—So long as these people lived in them they were very good ratepayers.

2275. You found then, as far as that class of houses went, no greater difficulty in collecting the rates than you did as regards other houses?—Much less than from a great many other people in more respectable.

2276. You attribute the falling off, as far as regards that neighbourhood, to these people being ejected from the houses, and the houses remaining vacant?—Yes. They were sanitary by the public. The police were on the doors, and a great many respectable people left the neighbourhood besides.

2277. It is not by reason of their not paying rates, but by reason of their occupancy and driving away others that the rates fell off?—I should say so.

2248. Do you know any name of a general character to account for the deficiency in that (Wood-quay) ward?—There are many wretched places in this sort of which it is very hard to get rates. For instance, I did not get anything out of Wood street, Park-street, and other places. Wood street is immediately behind the Adelaide Hospital.

2249. What class of people live there?—All tenements.

2250. What is the valuation of the houses there?—Generally they are very small. I should say £16 would be the utmost.

2251. I presume in Wood street it is the immediate lessee is rated?—Yes.

2252. And what class of persons are the immediate lessees?—I think they are very poor. There is a man named O'Grahy, and I think he is only a journeyman shoemaker.

2253. Are these persons I find down here—Peter Maher, Patrick Maguire, and so on, with other names in Wood street that I find in the lists—in occupation at all of the houses themselves?—I don't think they are in occupation. The houses are let to tenants.

2254. Do you know a man named Patrick Maguire. I see named here?—No.

2255. Where does he live?—He does not live at the place.

2256. Where does he live?—I don't know. I never saw him.

2257. How did you manage to get his name?—In such cases from the tenants.

2258. Is he a person of any substance or means?—I don't think he is.

2259. Do the tenants all pay rent to him?—They do. I was told it was paid to him or his agent, who might be living in a room in the house.

2260. Did you ever find out what sort of interest he had in the houses?—I did not.

2261. Whether he owned it in fee simple or paid a heavy rent first?—No.

2262. Were you ever able to get a sight of him?—I never saw him.

2263. Did you make diligent inquiry to find out where he might be found?—I always make diligent inquiries and do all I can to get the money.

2264. Would distress be of any avail to recover the rates?—I am not up in the law of the rates.

2265. I am not talking of the law. If you had the power of distressing would it be of any use?—I don't think you would get fourpence halfpenny out of some of the places.

2266. Mr. BROWNE.—You never were able to see Peter Maher?—No, sir. I never saw him to my knowledge.

2267. So that as far as your knowledge extends there may be no such person in existence?—I believe there is. The people in the place told me they paid rent to his agent.

2268. CHAIRMAN.—Do you know a place called Denspey's-court?—I do. I think it is off Garden-street.

2269. I see a man named James Dempsey is rated for houses there in various streets, most of them being 1½, and some of them being as low as £1; and I see opposite to these "Will pay"?—Yes; he promised to pay me.

2270. Who was that man?—He lived in the country—some place. I don't exactly remember his address. I had a copy of the addresses of the parties who had property, and I wrote to them, giving them a list of these houses, and he wrote to me promising to pay.

2271. Do you know did he ever pay?—I think he did. I don't know.

2272. Was this James Dempsey a man of substance?—Yes.

2273. As far as he was concerned you would have no difficulty in realising?—No; if he was inclined to pay. I did not know anything about the law.

2274. Did you bring anything in reference to this

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Am. r. 1875.  
Mr. Glanville.

man under the notice of the collector for the Collector-General—I dare not go before the collector. We must go before the Collector-General to get leave.

2275. Did you ever get leave to go—I did not, nor never asked it.

2276. And yet you found at the same time that Dempsey was a man of property and had money—I was promised to pay.

2277. I find another man called Joseph Laffin in a court, and the entry that he "will pay." Did he pay—I cannot tell you.

2278. Was that man of substance—I think he was.

2279. And you never knew after you left the ward whether he paid or not—I did not. I found my hands full enough with the wards I had.

2280. The next after that is Camden-town, the houses of which are rated to a person called Peter Byrne—I think Peter Byrne has I said.

2281. You have stated with reference to him, "will pay"—Yes.

2282. Will you give any reason why proceedings were not taken against this person?—That was more for my successor than myself, because I left the ward when these arrear sheets were made out.

2283. I had the rates that were struck on Peter Byrne were £1 10s. 4d. on one house, £1 5s. 7d. on another house, £1 3s. on another, and so on, and I find in every one of these cases there was more than two years' rate due at the end of 1875. Do you consider that was for your successor?—I was then now in the place. I was only twelve months in the ward.

2284. It comes to this—the first year you don't take any steps because you are new to the place, and the second year you take no steps because you are old and going to be changed!—Yes.

2285. Here is another case, a man called Edward Dempsey, Camden-buildings. He appears to have been rated for the whole of Camden-buildings, and appears to be rated on the year £8 3s.—He paid £1 on account, and says "will pay the balance." Why won't the balance enforced against him?—Because I left the ward.

2286. I find here in Camden-street, lower, the names of four persons living in houses 43, 45, 47, and 49, each of whom was rated in areas the lowest of which was £10, and the highest a little over £19, and I find "will pay" opposite these names. Can you give any reason why these areas were not enforced?—These houses were owned by a Mrs. Corry, and she promised to pay all.

2287. These are places, so far as I can see, in which the persons in question are liable for the rates? I presume these were shops where business was carried on!—The shops might belong to John Branagan, or somebody else.

2288. Do you know whether that sum was paid or not—I could not tell.

2289. Mr. Pairet—Have you the rate book with you?—The book for my present collection—it is a different ward.

2290. CHAIRMAN—I find in Charlton-avenue a man called Hennessy, who appears to be rated for almost all the property in the place, and observations are inserted "is likely to be paid"; and I find also, in connection with that, a man called Joseph Guion, who is rated for large sums, of £5 and £2, and there is a statement, "will pay by instalments." Can you give any explanation about these?—Hennessy I could not find out. He lives in some part of the country—I think Kingstown. I could not find his address.

2291. Why did you write, "is likely to pay"?—I asked my predecessor concerning him, and he said he was a responsible man, and that he was sure to pay something.

2292. Did your predecessor ever get rates from him?—I believe he did.

2293. Didn't he know his address?—He did not.

2294. Did you ever look in the Directory for his address?—No. I know I am most anxious to get address.

2295. In regard to this particular person whom your predecessor said was likely to pay something, state some efforts that you made to find out his address—I made all the efforts in my power, as well as I remember.

2296. This is not so long ago. This arrear sheet was sent in so late as last year. Tell me any efforts you made to get the address of this person who is rated for not a single place, but, I believe, for twenty places!—I cannot;

2297. Did you make any inquiries from the police?—Did not make any inquiries from the police in my life.

2298. Did you know that Joseph Guion's address—I did; he came to the office and promised to pay; he wanted time.

2299. Mr. REEDS.—Didn't you ascertain the day it is usual for these men to collect their rents? They collect them at some stated time—do they not usually?—I believe they do. They generally have an agent to collect the weekly rents.

2300. Now, in that case of Peter Maher, of Wood-street, did you never ascertain what was his day for collecting rents—I don't think I did. They may have told me, but I didn't take any note of it. They said the agent would be round, perhaps, on a certain day.

2301. Here is Peter Maher, who appears on your showing, to be deriving large profits, and where you have never seen—

Hitherto.—It is a wretched place.

2302. Couldn't you have ascertained the day and hour when he went round and collected his rents?—I don't think I could. They are generally collected by one of the tenants for him.

2303. CHAIRMAN.—Did Mr. Mayson, when you brought that arrear sheet before him, express great dissatisfaction at the amount of rates outstanding with the observation "will pay" opposite to it?—He said he was much surprised at seeing.

2304. Did he inquire when you were likely to get paid by these people, or what efforts you had made to get the rates?—He questioned me negligently upon my return that there.

2305. And the result of it is, you were removed to another ward?—But not as the result of a bad selection, but owing to a general change.

2306. Mr. MURRAY.—Did you receive directions from the Collector-General?—Yes.

2307. Did you receive any other directions than as to the ward?—Not particularly; the Collector-General marked every one of them.

2308. CHAIRMAN.—Have you made the collections in the ward this year much more than the last?—No.

2309. You have not made any estimate?—No.

2310. Mr. MURRAY.—Have you made an acre list?—Yes; I have.

2311. Made it not very recently?—Within the last fortnight.

2312. For 1877?—For 1877.

2313. Did you make out one for 1876?—No.

2314. Why not?—I was changed in 1876.

2315. Were changed too soon to make out the list?—Yes; I wouldn't be adequate to the task of making a list.

2316. CHAIRMAN.—It wouldn't be for yourself but for your successor?—Yes; I gave him all the information in my power.

2317. You left him to make a revision list from the arrear sheet?—Yes.

2318. What were you before you were appointed a collector?—The last appointment I had was in a merchant's office.

2319. What were you, a clerk in that office?—I was.

2320. How long had you been in that office?—Two years. I was in several other offices.

2321. In what year were you appointed?—In the year 1876, July, 1876.

Mr. Pairet.—I think we ought to take some notice in the inquiry of the arrears that have taken place in the Wood-quay ward during the last five years. Taking them in gross, I find they were in 1872 £1,696;

1873, upwards of £1,500; 1874, upwards of £2,100; 1875, £2,800; 1876, upwards of £3,300.

**Hallinan**—It is the largest collection in Dublin.

**Mr. FERDOWS**—The best pays!

**Fitzgerald**—Yes.

**CHAIRMAN**—It is not merely the largest, but the sums are increasing proportionately.

**Hallinan**—They are building every day.

See p. 1, 1874  
Mr. O'Brien

Mr. WILLIAM MOYLAN examined.

Mr. Moyley.

2325 **CHAIRMAN**—You are the solicitor for the Collector-General of rates?—I am.

2325 How long have you held that position?—Since 1868.

2325 I presume the Collector-General himself has the appointment of the solicitor?—He has not.

2325 Is he appointed by Government?—He is appointed by Government, the office being portion of the patronage of the Attorney General. It is right I should mention that on the appointment of Mr. Moylan there was a question about it. On the original constitution of the office Mr. Hatchell was the Attorney General, and had, in virtue of his office, appointed Edward and Lawrence Moyley, my father and brother. My father resigned in 1860 and I was appointed by the then Attorney-General, Baron Denby, in conjunction with Lawrence Moyley. This was during Mr. Stevenson's time. On the appointment of Mr. Molyneux Collyer-Grenville, he questioned my appointment as the solicitor under the Government, and I was, so far as Mr. Moylan was concerned, very little trust the solicitor on sufficient. He did not appoint any other solicitor. The present Judge Barry was then Attorney-General, and he knew was consulted on the subject, and Mr. Hatchell wrote to Mr. Barry a letter which Mr. Barry subsequently gave to me, stating that on the original appointment the patronage was claimed by Sir Thomas Brougham who was then Under Secretary, and was also claimed by the Attorney-General, and that it was agreed the writer should be referred to Lord Clarendon, and Lord Clarendon decided it was the patronage of the Attorney General. It was in consequence of that Mr. Hatchell made the appointment, and also that Baron Denby afterwards appointed me. On the retirement of Lawrence Moyley I was appointed sole solicitor by Judge Barry, the then Attorney-General.

2325 As solicitor are you paid any salary?—None whatever.  
2325 I presume then you are paid by bills of costs for the work?—Yes; and to some extent of course by the public in cases where the taxes are recovered.  
2325 In other words you get credit for bills of costs when you recover from the defendant party?—Yes.  
2325 Do you take instructions from the Collector-General himself, or do the instructions come from the collector?—No. The collectors are forbidden to communicate with me.  
2325 Where do you get instructions from?—Either from the Collector-General or the Chief Clerk.

2325 Are the instructions communicated in writing or verbally?—Generally in writing, sometimes verbally.

2324 Do you keep in your office a special book for the business of the Collector-General?—I do.

2325 I suppose that is your cost book for that office?—It is.

2326 Do the sums that are paid to you for the Collector-General's office appear in their accounts of office expenditure?—No, paid out of the two and a half per cent. which is deducted from the rates. They are paid out of the two and a half per cent., I believe, when it is sufficient, but there have been numbers of occasions taken from time to time from the Law Office of the Crown, who have advised that neither the Collector-General's salary nor the law costs are chargeable on the two and a half per cent.

2327 In other words the Collector-General can pay three out of the general fund over and above the two and a half per cent?—Over and above the two and a half per cent.

2328 **CHAIRMAN**—I presume as soon as the houses are built and the valuation made, you will get payment of them?—Yes. Suppose they are built in the early part of the year they are not rated until the following year.

2328 The fact that they are building does not make it more difficult to collect the rates?—Yes, when they are tenanted.

2328 As a matter of practice are they taken out of the general fund?—I am not quite certain.

2329 Has that been so prior to the time of Mr. Moylan?—That question was raised at a very early period.

2330 I presume, when we speak of the general fund, and speak of the two and a half per cent., you understand the two and a half per cent. is the gross amount taken from the general fund to carry on the office business?—Yes.

2331 And I understand, according to the opinions given by the Attorney-General, the £300 a year salary given to the Collector-General, and the amount necessary for law costs, is to be taken out of the sum collected by the Collector-General over and above the two and a half per cent?—Exactly. I don't know how the matter is done in the office, but I am quite clear that is the opinion.

2332 For instance, in 1876 I see the receipts, and opposite to them the payment of salaries £6,250 &c &c, but over and above that I find there is paid in addition to that as part of the office, the Collector-General's salary, £300, payment under the 3rd and 37th Vict., £450 &c, and law costs, £60. Are these law costs paid to you?—These must be costs paid to me.

2333 The entire sum you received for costs from the office in 1876 is £30?—That cannot be the case.

2334 That occurred to me. I suppose the costs were not strained to me.

Mr. Moyley.—Mr. Moyley got money on account.

2335 **CHAIRMAN**—If he got money on account it must appear in the account?

**Fitzgerald**—The costs were paid to me.

2346 **CHAIRMAN**—Inasmuch as the £300 is obliged to be paid on account of the litigation having gone against you?—Yes.

2347 In 1875 I find, before the office account is deducted at all, that in two and a half per cent., you received £356 19s. 1d.; I presume that represents costs that were paid to you?—No question about that.

2348 Could you give us an idea of the average amount for the last seven years of the costs that have been paid to you each year?—I could not now, but I could give you the return.

2349 If it would not be too much we will ask you to give us the return from 1870 down to the present time. I observe you have not been in the habit of furnishing your account each year; for I see in 1874 there were no costs, so that could not represent two years at least?—There was a very heavy litigation against the Post and Dock Board, and I think it was during that time those costs were incurred.

2350 Was there any time in which the law costs were paid out of the two and a half per cent.?—I think there was, but I am not quite certain about that. In the event of the two and a half per cent. being insufficient the costs would be paid out of the general fund.

2351 At the present time it is not sufficient, for we have been told they have been paying out of the office fund a considerable sum to the various boards. What is the general character of the litigation you are employed on by the Collector-General?—Principally the hearing of summonses under one of the sections of the Rate Act, which are heard before one of the divisional magistrates, but a variety of other proceedings are taken from time to time.

2352 And these summonses are issued against the occupier when he is the person that is rated, and against the person who is the immediate lessee when he is rated?—Quite so.

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2353. Are these proceedings conducted by a solicitor?—Yes. When I might happen to be away, which is very seldom, indeed, I get another solicitor to represent me, and on one or two occasions my clerk is there, but with these exceptions I stand myself.

2354. Are there many of this kind of proceedings taken in the year?—There are. They generally don't commence until the autumn and terminate on the 31st of December. The quantity of business under that heading I look upon as having fallen off very much. I find for seven years preceding 1870 the number of summonses was something above 10,000, and since 1870 they have been a little over 6,000.

2355. So that it was something beyond an average of 1,400 for the seven years immediately to 1870, and a little over 800 since 1870?—Yes.

2356. You name summonses confined to particular periods of the year, commencing in autumn. Do you get a return of the persons who are so summoned or do you get isolated cases?—I get a list of summonses sent by the Collector-General and isolated by him.

2357. Is it a rule that you only summon for the first half-year's rates—that is, the rates due in the July of that year?—No. They are generally for the entire year, and frequently for three, four, or five years.

2358. We have been told by several collectors that a practice has grown up in the office of this collector—that if a person pays the first half-year they are in the habit of giving him till the end of December to pay the rates for the other half-year?—Yes. I think that is the practice, and particularly one man who has not paid his rates until the 31st of December escapes until the following autumn.

2359. So that when the arrear sheets are crowded with a large amount of arrears in them, and a great number of which are collectible, no legal proceedings are taken with regard to them until the following autumn?—That is so.

2360. Is there anything in the constitution of the office or the character of the business done in the office that makes it necessary for them to postpone proceedings until the following year?—On the contrary, I consider the system is a very bad one, and frequently suggested that persons in arrear of rates, that is an entire year on the 31st of December, should be summoned early in the following year.

2361. We have been told here that there are certain people in Dublin having difficulty to pay, but who think that having the money in their own pockets, they might make use of it in their business, that are in the habit of paying the first half-year and persistently decline to pay the second half-year until the end of December or the beginning of the following year. Don't you think it would be a desirable thing and improve the collection if a rule was made that the second half-year's rates should be enforced by legal proceedings in the month of October, and from that on to November and December, until they were paid?—I am clearly of that opinion.

2362. And as far as the business of the office is concerned there is no reason why that shouldn't be done. It is as easy to do it then as at any other time?—There is no reason that I am aware of.

2363. Are you successful as a rule in the summonses?—We are scarcely ever defeated—very seldom indeed.

2364. Have there been many instances in your experience of your proceeding against a man as an occupier or an immediate lessee and his successfully maintaining that he is not the person liable, and that you cannot recover against him?—It has sometimes occurred, but not often, whenever such a claim happens to be brought forward, I examine the man closely upon oath in the police court, and if I satisfy myself that he is not liable to the rate, I advise them to amend the rate-book and dismiss the party who is really liable.

2365. Have you found, if he is not the occupier, some clue as to who is the real occupier?—Almost invariably.

2366. And does the same rule apply to the person who is not the immediate lessee?—We generally get that from the tenants.

2367. Will you tell me the law, as you understand it, as to these notices, and the legal effect of serving them?—The law as regards the nation is that we cannot recover the taxes at all until proof of the fourteen-day notice is given. That is a condition precedent to the recovery of any rates, and it has very frequently happened, in consequence of these notices having been maligned, or in consequence of difficulties in the service of them, or in consequence of the death or resignation of the officer by whom they are served, we are placed in a position of great difficulty as regards proceeding.

2368. Has that fourteen-day notice anything to do with fixing liability? Does the proof of the service *prima facie* fix liability on the person?—I consider that proof of the service of the fourteen-day notice and the production of the rate-book that the party summoned is the party rated is *prima facie* evidence that he is liable, and the onus on the party to prove that he is not the party so rated.

2369. Do you think there is any advantage derived from the service of that fourteen-day notice?—None whatever; it is a great impediment to the collection of the rates. With respect to that the collectors are obliged neither sufficiently to make them available after death. It requires technical knowledge of the law to make an entry of that kind evidence after his death. You know that.

2370. And it is hardly possible an ordinary collector would make it so that it could be evidence after his death?—Yes.

2371. The service of the notices gives you very little help in the way of fixing liability. The oral evidence is sufficient to establish that?—Yes.

2372. Is there any advantage to the citizens or ratepayers in the giving notice that a rate is struck and they are to pay?—I don't think a collector should be allowed to summon any party until he makes a written demand on him at his residence; but the difficulty is making it a condition precedent to our right to get a warrant. It appears to me unreasonable to summon for rates until there is a written demand of some kind made.

2373. You think there would be no harm inflicted on the citizens if that portion of the Act of Parliament requiring the fourteen-day notice were omitted?—I am quite satisfied there would not.

2374. Have you had many instances in which you have been defeated in taking proceedings in the Police Court, by reason of the notices not having been served or not being in a position to prove the service, and as a consequence, been obliged to give up portions of the rates?—A great many. It has frequently happened in cases where the defendant owed several years arrears of taxes, that owing to the difficulty in giving legal proof of the service of the notices for all the years I have been obliged to give up a large portion of the rates and make a compromise with the parties.

2375. In these cases, if it hadn't been necessary to prove the service, you would have recovered the rates?—We certainly would have got a decree. They all failed on the ground of our inability to prove the service of those notices.

2376. As far as the legal proceedings, then, are concerned up to the point of getting the warrant, do you think that any change in the law would be necessary beyond abolishing the service of the notice. I am not going into the general question of how to levy the rates?—I think not.

2377. Have you ever followed any of those warrants after you got them, and ascertained what the result was when they were put into the hands of the warrant officer?—No, unless some legal difficulty arose in the execution of them.

2378. Are you able to say from your own knowledge what proportion of the decree you get from the magistrates are realized by levy?—I am not, but I know a great deal depends upon the efficiency of the officer to whom they are given.

2379. Would you mention any of the legal difficulties that have been occasionally brought before you in the

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case of a warrant that has been actually given to the warrant officer—I think it is a warrant it is called. The probable, and possibly the only difficulty, is providing goods on which to make a seizure. The demand of the Collector-General, as of course you are aware, is purely a personal demand on the person rated. It is no charge whatever on the premises rated, not even on the interest in the premises of the individual by whom the taxes are actually due, and if the person by whom the rates are due was to sell his interest in the premises for a large sum, as has frequently occurred, the demand of the Collector-General is not a lien on the premises. The purchase money might be paid without any reference to the demand of the Collector-General.

2380. If they were sold in the Landed Estates Court would the Court pay the rates?—We have received money from time to time from the Landed Estates Court, but clearly we wouldn't be entitled to make the demand for the money, except against the owner, but as against the intercambriens I don't think if the difficulty was raised the Landed Estates Court would pay. There is an idea on the part of the public and certain members of the legal profession, that the taxes are a charge on the premises, and we have frequently got money in that way from the Landed Estates Court, but if the question were raised, I think the Landed Estates Court would ignore the demand, as not being a charge on the premises.

2381. Are you aware from your personal experience that, as regards possessors, they are a charge on lands in the regard, and the Landed Estates Court will pay them in priority to intercambriens?—There is a provision by which a decree for possessories can be recovered against lands, but that doesn't apply to the Collector-General's office.

2382. Do you mean a decree upon a summons?—Yes, or at Quarter Sessions. There is another reason why the demand is admitted, and that is because parties going into possession would be liable for arrears, which, to a certain extent, he must be in case of non-payment. The subsequent occupier is liable for arrears due by his predecessor, and he is entitled to deduct the amount from his landlord. In the City of Dublin a person going into occupation of premises in respect to which rates are due, has no connection with unoccupied premises. He is liable merely for the taxes from the date he enters into possession, and there is no lien on the premises, and there is no person liable for the unoccupied premises but the previous rated occupier.

2383. And a person going into possession of land on which arrears are due via deduction from his landlord not merely half his rates, but a certain amount which he agreed upon before he went in?—That is so.

2384. Have not the arrears of the poor-estates been limited to a certain number of years—two years, I think?—I am not sure.

2385. Where you have been consulted as to legal difficulties in executing warrants, I presume the difficulties are of this character, as to whether or not particular goods can be considered to belong to the person against whom you have got the warrant?—That is so. There are frequently adverse claims made to goods on the premises. These are frequently bona fide, and sometimes I have ascertained that they were fraudulent, but the great danger in the execution of a warrant of that character is, that it renders all liable to an action, and therefore we have nothing to do but to give up the claim, for otherwise there would be numerous actions against the Collector-General.

2386. But in case of warrants, you have no means of having anything in the nature of an interpleader suit?—None.

2387. Are there any other difficulties connected with the actual levying of warrants?—Yes; the only other difficulty is as to the ten-days' distress. The expense of maintaining a ten days' distress is extremely heavy, and very difficult.

2388. This does not arise under the provisions of any statute?—It arises under the general provisions applicable to the levying of all, or nearly all, warrants,

issued by the Police Magistrates of Dublin. In the case of a Civil Bill decree, the period that must elapse between the levy and sale is four days; and in case of an execution from a superior court, it is a matter entirely in the discretion of the Sheriff. I myself think the period of four days that is applicable to Civil Bill decrees would be quite enough for the execution of warrants of the sort of the Collector-General.

2389. Are many of these decrees which are obtained from the magistrates from time to time substantially for large sums?—Very large sums.

2390. Do you think you would be in a better position in a case of that kind where the sum was substantially a substantial and large sum, for sums over £20, if you were to sue in the Recorder's court, and get a decree from the Recorder?—I don't think so. The only advantage of such a decree would be, that we could apply, if necessary, to turn it into a judgment, and register it against any property of the debtor.

2391. If you had a decree of the Recorder's court in case of a large sum, you would be able to have the ordinary remedies of a judgment creditor?—We would.

2392. And in some cases which have been mentioned here—cases in which people have got a considerable number of houses of which they are called the immediate lessors, and having property in the country—you would have that advantage?—We would. What we have done—and I think it is the best course—we have recovered a great deal of property through the instrumentality of the Bankrupt Court, since bankers have become liable to the provisions of the Bankrupt Act.

2393. In that case there must be £40 due, and you cannot be sure the parties are able to pay at all?—They pay sooner than have their property made liable.

2394. Well, now, there is no doubt, I should think, that it would materially improve the collection of rates in the city of Dublin if there was a law that the goods of any person on the premises subject to the rates should be liable to distraint?—There is no doubt about it, and I think it is so almost everywhere else. In the Rathmines and Rathgar Township—I live the estates here—I find that not only have they got the power of summary distress, but that the owner is liable, as well as the occupier.

2395. Be kind enough to refer us to the statute, and give us the section?—It is the 25th Vic., cap. 25, sec. 46 (Local and Personal).—

\* In addition to other powers for the recovery of rates, the Commissioners, from time to time, in any distress for rates and arrears of rates due under this Act, all goods and chattels, and any property rated, and, in case of sufficient distress not being had, may recover the amount not paid from the owner of the property rated by complaint or other proceeding at any court having jurisdiction for the recovery of debts of that kind."

2396. Is there any definition clause in that as regards the term owner?—There is no definition clause in that Act. In the Towns Clauses Consolidation Act there is the definition.

2397. Would it be necessary to show before issue of action, that a previous and unsuccessful distress was on the premises?—I think it would.

2398. To prove there was not sufficient distress?—Certainly, at the time of the commencement of the suit.

2399. But there is no provision made as regards rendering it necessary to distract within any particular time?—No. I think it would be sufficient to prove that at the time of the commencement of the suit there was no sufficient distress. I am not to be understood as expressing any opinion that is any legislation that may be founded on this inquiry I would go the entire length of this section. As regards unoccupied premises in the city of Dublin, all premises that are unoccupied are not liable to taxation, and so far as I can ascertain, that applies to no other part of Ireland except the city of Dublin. Unoccupied premises elsewhere are only exempt from town rate.

2400. But surely, in the rest of Ireland, unoccupied houses are except from poor-rate?—I think not.

2401. Oh, yes, there was a considerable amount of litigation in early times about it, but a provision has

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been recently passed; well, then, do I understand you, according to your acquaintance with the rest of Ireland, to say that, as regards the Town Improvement rate which, of course, would correspond with a considerable number of the rates here, that they are not chargeable on unoccupied houses?—In the Town Improvement Act the clause as to occupancy is that they are not liable to that particular rate except newer rates.

2403. And I believe the same is now the law in reference to county rates throughout Ireland?—Of course it is.—It can never arise in reference to land in which the gross amount of County rates is levied, because it is always a source of income, but as I understand, the law in reference to poor-rates, it is this, that a house whether occupied or not, is included in the rates, and that for whatever period his house is vacant, his poor-rate for that period is deducted.

2402. Now you say you would not, in any legislation that would arise from this commission, be understood as saying that you think it would be desirable to have a clause entirely parallel to that, but I have gathered that you clearly would be in favour of making the goods of any person found on the premises liable?—I think the goods of any person on the premises should be liable, to a limited extent, say for one or two years, on a warrant obtained before practice. I think the summary distress damages, but the personalty before a magistrate only requires two days' notice, and it is in a exceedingly inexpensive way, the costs not only for  $\text{£}1$  under  $\text{£}10$ , and in sums over  $\text{£}10$ , no, not even that what the amount may be, the sum is  $\text{£}2$ .

2404. Do you know of any Acts of Parliament that are to be read in connection with the Rathbones Act; in which there is a definition of the word *occupant*?—I think there is none, to the word *occupant*.

2405. We want to know, in the case of summonses that you speak of, when you apply for that summons, does it issue immediately?—As a matter of course that is a matter in the discretion of the magistrate, what time is it allowable. Two clear days if the master was passing, but we always give more than that. But two clear days would be certainly quite sufficient.

2406. In addition to making the chattels of any person, whoever they might be, that would be found on the premises liable, is there any other suggestion which you would offer as to the collection of rates?—Of course it is quite an open question as to whether the owner should be liable for any portion of the rates in the event of there being insufficient distress. I know there is very little difficulty in recovering the rents, but there is very great difficulty in recovering the taxes, because the owner has, in addition to the power of distress, also the power of evicting for non-payment of rent, so that enables him to get his rent almost from the poorest tenants; but as regards the better class of tenantry, I apprehend there would be a very great opposition to changing any liability of those owners, as distinct from the occupier, in addition to the power of distress.

2407. That would, of course, be a question of policy of a very difficult character indeed—whether or not the rates were to be thrown upon the landlord as distinguished from the occupier, and I understand you do not offer any opinion whatever. You are only speaking as to the way in which the rates might be more easily recovered?—Yes, the rates could be more easily recovered if there was a provision introduced into the Act for the collection of the rates in Dublin, similar to the 36th section of the Rathbones and Bathgate Township Act.

2408. Has your attention been called to any case in which heavy loss resulted to the rates by what are called house-jobbers?—That has very frequently come under my observation. We have done the very best we could with the powers we had to cope with that difficulty, but there has been an enormous quantity of rates lost in consequence of the Collector-General not having any claim upon the person who was drawing a substantial interest in the premises.

2409. Regarding a procedure of that kind, in the nature of a fraud for the purpose of defeating the pay-

ment of the rates, is there any way which you could suggest in which that fraud could be corrected without changing the general policy of the law?—I think not. Fraudulent agreements, agreements that I have myself no doubt were made for the purpose of evading the law, have gone under my observation several times, but we were unable to deal with them.

2410. If there were a house let in tenancy, and if the rates were demanded and there was no claim, if the Collector-General had the power of serving notice on the tenants calling upon them to pay their rents to him until the rates were paid do you think that would be a remedy?—I think it would be quite ineffectual and I will tell you why, in the case of houses in question. The remedy we would have would be by distraining those goods, the goods of the person capable of service would be very insignificant indeed, and of course you see that under an Act of Parliament, which I can quote to the Committee, that the bed and bedding and the necessaries of the party, including the tools of artisans, are protected from seizure, that is you must leave behind you a quantity of these articles of the value of not less than  $\text{£}5$ , and the class of tenancy in question would not have dowers to that amount at all. I know this has been tried, we have tried that remedy and the result has been that the landlord will call on the tenant against paying any rates. If they do not pay, all we can do is to distrain them, and if they pay us, the landlord will serve them with notice to quit and put them out. Notwithstanding our getting dowers against them they will continue inpossest us to pay the landlord.

2411. As far as I can gather from you, you are in a way in which that system of house holding could be carried out and the rates recovered in those cases without extending the law, in such a way as to meet cases where the dealings between the landlord and tenant were perfectly bona fide?—The only way that can be remedied is by enabling us to recover the rates from the real sense of the property, that is not against the immediate lessee but against his landlord. In that class of cases we should be entitled to proceed not only against the immediate lessee, but against the person from whom he holds directly.

2412. Is there any suggestion you would make as to how that practically would be carried out?—There was a bill prepared under instructions from me, a copy of which was submitted to the Government which would have enabled that to be done.

2413. Have you got a copy of that bill?—Yes (produces a copy).

2414. I find here a provision in reference to rents, namely, the 5th clause:—We intended to give distinction to that.

2415. As this bill stands don't you think that difficulties would arise by reason of the term "make-over" not being defined?—I think there would. I think when a premises was held at any greater rent than the present valuation would bring it within it.

2416. At a greater rent than the present valuation?—Yes; in these tenement houses, I would of course make the immediate lessor liable, and make the immediate landlord. You could scarcely go further than that.

2417. Would you confine that to cases of houses in tenement?—It was confined by that bill which was a very small bill. Of course we did not attempt by that bill to deal with all the difficulties that have from time to time arisen.

2418. The proposition was a two-fold one. First—That distress should be levied on any goods that should be found in the place and in cases of tenement houses where you could not recover from the immediate lessor you could go against his landlord, or case he was getting a rack-rent?—Yes, these were the principal provisions.

2419. Is it your opinion that such a provision as that would have the effect of considerably diminishing the amount of delinquency in Dublin?—I am sure that it would, considerably.

2420. From your connexion with the office of the

Collector-General of Taxes, and your personal experience, are you able to say that a good deal of the deficiency arises from want of energy on the part of the collectors—I have no doubt in the world about that. Some collectors are more vigilant and energetic. You can see by their returns, and by the character of the papers they send in, what they have done. Some of the collectors are most energetic and active, but that is much better known to the officers of the department than it is to me.

2421. The eldest collector we examined here—Mr. Hesdy, who has been in the office since 1833, stated that a made very little difference what collector was on a ward. Having an opportunity of seeing the returns from the wards, do you think personal character and energy make a difference as regards the collectors? —Not the least doubt about it. Mr. Taaffe would be a better authority on that. It would be invitations to name individuals.

2422. It is an important thing in the case of collection not merely to have active officers, but diligent superintendence!—Not the slightest doubt about it. If a collector is remiss, particularly where there is not sufficient supervision, he is likely to do as little as he can.

2423. Do you think the system in the office of not continuing to remain for the preceding year's arrears until the return of the following year leads to remissness on the part of the collectors?—Yes. In my opinion the Collector-General, or some person deputed by him, ought periodically, not less than once a quarter, to go round through the lists of the collectors, in the same way as the Receiver-Master with a receiver, and see what portion of the arrears was collectible, and what portions uncollectible, and if thoroughly satisfied they were uncollectible, strike them off, while in cases of all collectible arrears the Collector-General, or person deputed by him, should leave directions periodically with collectors to enforce the outstanding arrears.

2424. And would you think it desirable that each a return should be given, say at the end of the first three months, and again at the end of another three months?—I think so. I think at the end of the year there is a clause in the Taxes Act directing the Collector-General to furnish a list of the arrears to the public auditor. Such a return ought to be given at least once a year, and an audit once a year of the Collector-General's accounts.

2425. Have you any recollection of the way that the suit was attempted to be enforced by Master Finglenton?—Yes; Master Finglenton asserted a jurisdiction to go into the cause of uncollected taxes in the city of Dublin, to act judicially in the same way as he does with receivers, and to exercise his own judgment as to whether the Collector-General or his sub-collectors had collected the taxes in each particular instance, and if, in his opinion, the taxes had been lost by the willful default of the collector, that he was entitled to sue-chARGE the Collector-General in reference to each individual case.

2426. Did he suggest how that suCHARGE should be enforced?—What the Receiver-Master did was, he actually did sue-chARGE the Collector-General, Mr. Staunton. He certified it at the foot of the account, and directed him to lodge it. The master having arisen in that way, the case was fully argued before the Privy Council, and it was determined that Master Finglenton had not the jurisdiction. After that Master Finglenton said he gave up the slightest idea of suCHARING the Collector-General's accounts at all, beyond the mere matter of seeing what money he received.

2427. Do you think any intermediate course could be adopted which would lead to a satisfactory result?—I do. I am of opinion that any person taking the office of Collector-General might think it too onerous to be liable to any public officer, that he could be personally suCHARED in case of deficiency; but I think if there was an audit of the Collector-General's accounts either by the Receiver-Master or any other officer appointed by Government—who could certify to Go-

vernment any alleged default on the part of the Jan. 7, 1878.  
Mr. Moatley.  
Collector-General or his sub-collectors, they being Government officers, holding their appointment from the Executive—I think such a system would have the effect of inducing them to do their best to collect the taxes.

2428. Do you think that the Collector-General should supply to the auditor, or such officer whom he might be, the material from which he made the various remittances, showing the number of vacant leases, the number required for insolency, and that he should be in a position to answer the auditor any questions concerning the grounds of these remittances, whereupon the auditor, exercising his judgment, could certify the account correct, or send forward a report to Government stating his views with regard to the audit?—That is my opinion. There ought to be in the Collector-General's office a record available for all time, which would show why a particular sum was not collected.

2429. Have you ever been consulted on the forms in which accounts are sent in for audit?—No.

2430. You have seen the forms?—Yes.

2431. Showing £122,000 of arrears in one year, and in another year so trifling, you have seen that?—Yes; but I have nothing to do with the accounts submitted to the Receiver-Master, and I am not competent to give an opinion on the subject.

2432. From your acquaintance with the matter don't you think it would be a desirable thing, when accounts are brought forward for audit, and large sums appear as arrears, that the auditor should have the materials in the books of the office regularly kept to enable him to ascertain how these arrears accumulated, and to classify the various sums making that amount of arrears?—Beyond all doubt.

2433. And any audit without its being in the power of the auditor to get that information is wholly illusory!—Yes, and unless the auditor has power to make remarks for the consideration of Government, in the uncollected taxes, the audit would be illusory.

2434. But with reference to any books in the Collector-General's office at present, it is admitted that no books in the office will show the stems of arrears, and that, in fact, no material exists from which to get such information!—It is unquestionable that masters of that character should be kept.

2435. From 1840 down to the present time you have been connected with the office. Is it your experience that the office is as well managed as when you first became acquainted with it?—I have nothing to do with the management of the office, and as far as the management is concerned any member of this Commission probably knows as much as I do, and they can judge of it by the relative amount of arrears which have accumulated during the period referred to.

2436. So far as your department is concerned have you found that arrears are allowed to stand out to a later period at present than they formerly were—collectible arrears?—I am unable to answer that question. I can only say by the numerous books. I have not examined the numerous books, although I have them antecedent to 1850. During those periods it frequently happened that large arrears were sent in.

2437. Do you consider it is better to pay the collector to the department by bills of costs than to pay him a salary?—If the taxes were effectively collected, so far as the collector was concerned, it would be better for him to have his ordinary costs, but for the department I have no doubt the present arrangement is a bad one, for this reason, that the collectors, who after all are the persons that difficulties arise with, are prohibited from communicating with me by the Collector-General, and I think properly prohibited, because it might open a door to very large costs being incurred. I am not speaking now of myself. But if the law agent were on a salary of course the collectors in the office would be enabled, without extra cost, to communicate with me in relation to any difficulty that might arise.

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Mr. Mooney.

2438. Suppose the law agent were on a salary, whether do you think it more desirable that the salary should be fixed on the principle that he should pay into the department all the costs he recovered from the public, or that he should get a salary, and in addition get for himself the costs which he recovered in litigation?—The proper principle would be that he should account for the costs received into the office, and get his salary, the amount to be fixed by Government.

2439. The amount of costs would be different, of course, according to the amount of business done?—Quite so.

2440. Putting aside personal considerations altogether—do you think a solicitor is more active and energetic in litigation when he gets his ordinary costs in case of succeeding in the litigation, or if he is paid by a salary?—I think that any solicitor holding his office during the pleasure of the Executive, having regard to that fact, I cannot conceive has not performed his duties as actively as if he were paid by costs.

2441. You think it would be better for the department that the solicitor should be paid by a regular salary, so that under all circumstances when necessary, the collectors might communicate with him, and give him information, and put him in motion?—Yes, and also the Collector-General to direct proceedings. There are proceedings in bankruptcy, and other kind of proceedings we have to take which are exceedingly expensive, and the Collector-General, by reason of the expense, is deterred from directing them.

2442. Is there any reason why there are fewer summonses now, during the last six or seven years, as compared with a former period?—No. I wouldn't say it is the other way. The amount to be collected has been increasing—for instance, the water rate.

2443. Do you think that proceedings instituted in the Bankruptcy Court tend to diminish the number of summonses?—No; I think not. It is only when proceeding by summons would be useless that I would have recourse to the Court of Bankruptcy.

2444. Mr. BROOKS.—Do you agree with the collectors who have here stated that many of the poor ratepayers, who formerly paid their taxes, had an exaggerated idea of the Collector-General's powers, and that since they came to a knowledge that he could not distrain for small sums, they who formerly paid, now refuse to pay?—I think that is so. I think they know the law better now than they used to do, and every enterpriser is resolute to evade paying the taxes. I have known instances where one member of a family is tenant, and another member of the family owner of the furniture. In that way we can do nothing. In some instances the person rated lives in an obscure part of the house, and has the rest set. The furniture is, perhaps, covered by a bill of sale. There are a variety of cases, owing principally to the want of our having power to seize goods on the premises, irrespective of ownership, in which the taxes are practically irrecoverable.

2445. Do you think that the Collector-General has exhibited an undue amount of forbearance?—Oh, no, I do not, indeed.

2446. You would recommend the summoning should be of a more severe character?—When you say undue forbearance, it is plain that if there are several year's taxes in arrear, that some person must have exhibited forbearance in the prosecution of legal proceedings for their enforcement, but I am not to be understood for one moment as reflecting on the Collector-General.

2447. CHAIRMAN.—As I understand, you simply state as a fact that proceedings are taken at a particular season, and you consider it would be desirable that they should be commenced at an earlier time?—Yes.

2448. Mr. BROOKS.—Do you know what reasons were given for enacting different powers for Bathurst and Dublin as to the liability of premises?—The only reasons I can give are these, that one is a private Act, and the promoters of it, of course, gave the most stringent conditions they could for the enforcement of the rates, and probably the matter passed *sabre-vite* in Parlia-

ment, as is often the case with these private and personal Acts.

2449. You heard the evidence of Mr. Pilkington. Do you agree with him, that the owners who receive rents equivalent to the valuation of their houses should be personally liable, not finally?—I did not understand Mr. Pilkington to say the owner should be personally liable. I thought it was the reverse of that.

He said it was a great hardship to make the landlord, who received no rent from the premises, liable for the taxes; but he also said the landlord who received the rent should be liable personally.

2450. CHAIRMAN.—What I understood Mr. Pilkington to say was, that he made certain arrangements with tenants by whom he paid the rates?—I think it is exceedingly doubtful that Parliament would so much change the liability as to shift it from the occupier to the owner in all cases.

2451. Mr. BROOKS.—They have done so in the Bathurst Act. The position are liable?—In the event of default of distress under the Bathurst Act the owner is liable.

2452. That is an entirely different question from the person primarily liable?—The person primarily liable in Bathurst is the occupier. Under the Bathurst Act, where the occupier makes default, and there is no sufficient distress on the premises, then the owner is liable, but that is not so in the city of Dublin. I certainly think it would be a great inducement to collectors to be reassured in their duties if in any way our law could fall back on the owner.

2453. Would you recommend that the landlord—the head landlord who received the rent should be finally liable for the taxes?—There can be no doubt that that would increase the amount of the collection of taxes in Dublin very much.

2454. Without doing an injustice to anybody?—I cannot go so far as that, because that would involve the question whether we should be entitled to follow the property up to the fee for the recovery of the sum of taxes.

2455. If the landlord had no actual beneficial interest?—I would not go that length.

2456. CHAIRMAN.—You are aware that in a vast number of houses in Dublin the rent which the head landlord gets out of the place is by no means as much as the taxes payable on it?—On the question of distraint of goods other than the property of the person by whom the taxes were due, I would not make the owner of an ordinary house personally liable for the rates; but the same object would be accomplished to a great extent if the goods on the premises were made liable to seizure irrespective of ownership, at any rate in respect of the taxes of the person rated at the time, but also in the event of a change of occupancy.

2457. In some houses, small tenements, they are not liable to distraint where the property is of less value than £5?—In those cases where the rating does not exceed £5 it is the owner who is liable. At the present moment it is the owner, and not the occupier, who is liable.

2458. The owner may be a man who is himself paying a sum greater than the valuation?—Yes.

2459. Is that the class of man you speak of?—The person that I think should be liable in that case is the person who is the landlord of the man of straw.

2460. Therefore I want to know whether the landlord should be finally liable?—He ought, unquestionably.

2461. Every landlord receiving a rent equal to the valuation, in your opinion ought to pay the taxes?—Any person who receives a rent equivalent to the valuation of the premises ought to be liable.

2462. In every case?—I don't think it would be necessary to introduce a provision of that kind. The power of summary distress would do everything required.

2463. Not with regard to tenement holdings?—But the question you put, as I understood it was, it did not apply to every class of case in Dublin.

2464. In every case of a house where the nominal owner is not the real owner, and where there is an owner obtaining a rent equivalent to the valuation, I want to know whether the man who receives that rent, equivalent to the valuation, should not be liable to the taxes where they cannot be otherwise recovered? —In my opinion he should, and not only that, but the taxes in the class of houses you refer to are practically irrecoverable otherwise.

2465. When you gave your previous answer it was perhaps from misunderstanding the question which may have been put orally! —You put it in a general way, applying it to all tenements in the city of Dublin.

2466. Some time ago you sued Mr. Graham Lemon? —Yes.

2467. Do you remember the facts of that case? —I do, and I think Mr. Lemon was hardly dealt with by the commissioners in the papers.

2468. Can you give the Commissioners any information in reference to that case which was communicated to you by the papers, if it throws light on this inquiry? —Mr. Graham Lemon is the owner of very considerable house property in the city of Dublin, and the amount of rates, I cannot state the amount now exactly, but I am sure it is not less probably than £2000, between £400 and £500. I think Mr. McIntyre was the collector in Mr. Lemon's case, and Mr. McIntyre took a vast deal of trouble to get information as to the occupation of the premises by Mr. Lemon's tenants. The tenants in the great majority of cases held under written agreements, by which they were bound to pay the taxes in addition to Mr. Lemon's rent. It was alleged that these agreements were fraudulent for the purpose of evading payment of the rates; that in reality Mr. Lemon was himself in receipt of the rents from the occupying tenants and that the person who was his tenant under this agreement was a kind of agent of his to get as much as he could out of the premises and pay the balance to Mr. Lemon. Mr. Lemon and Mr. McIntyre were at my office on several days in relation to these premises and I presented from Mr. McIntyre, who had his information from Mr. Lemon, from the tenants themselves and others around, the real facts of each individual case. I was satisfied there was the greatest possible difficulty in recovering from Mr. Lemon in any of the cases, eventually Mr. Lemon stated he would be satisfied with anything I would do in the matter, and what I did was in a rough and ready way; I said Mr. Lemon ought to pay one half the entire amount claimed. Mr. Lemon agreed to do that, and I made a report to that effect to the Collector-General, who, most properly as I think, directed that the opinion of counsel should be taken as to whether the proposition should be accepted. That was done, and counsel advised that Mr. Lemon was liable for the entire amount claimed. The matter subsequently went into the Court of Common Pleas on a case stated by the divisional magistrate, and it was there decided that Mr. Lemon was not liable and the whole amount was lost.

2469. CHAIRMAN.—The person who appeared in the rate book was Mr. Graham Lemon? —No; the persons who appeared were generally speaking immediate lessors under the agreement, but the rate was assessed by council's direction, making Mr. Lemon the immediate lessor.

2470. Mr. Graham Lemon was not in occupation? —No; the person who appeared on the rate book was the immediate lessor.

2471. That immediate lessor was a man from whom the collector could recover nothing? —Yes; in point of fact he was only an agent and not the lessor; Mr. Graham Lemon was the owner. The rating was amended by making Mr. Lemon the immediate lessor. Notice of the amendment was served on Mr. Graham Lemon and he did not appeal. Under these circumstances the divisional magistrate decided that Mr.

Graham Lemon was conclusively bound, but in a case stated the Common Pleas reversed that decision.

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2472. Was the question of fact involved investigated before the magistrate at all? —The question of fact was never tried at all—the question of fact whether the immediate lessor was only an agent. According to the ruling of the magistrate Mr. Lemon was conclusively bound. I may state that he stated in the most positive manner, and aware to it is the police court, that these agreements were *bona fide*, and that in point of fact he had not received rent from some of the premises. Taking Mr. Graham Lemon's statement on the one hand, and the evidence presented by Mr. McIntyre on the other, I thought the offer to pay half the rates, extending over nearly six years, a fair proportion.

2473. The only thing we have to do with that is simply as a test of the unreasonableness of the present law. I presume your suggestion is that where houses are let in tenancies, if the person not the immediate lessor is not a mark for the rates, you should have power to go to his landlord? —The suggestion I have made to-day would meet that case. Mr. Graham Lemon would unquestionably be liable there.

2474. MR. MURRAY.—Do you know what the value of these houses were? —Generally I know the rents mentioned appeared to be quite beyond the value of them.

2475. Mr. Lemon's is a typical case, in consequence of the defective state of the law, that the rates out of such premises are practically irrecoverable? —Yes, I would say so.

2476. There is also a similar case of a person named Mahony in Wood street—There are a great number of cases similar to Mr. Lemon's. There was the case of a man named Whately and others, where the taxes were practically irrecoverable in consequence of the deficient state of the law.

2477. MR. BEECHER.—And evasions do occur in consequence of the defective state of the law? —Frequently, and large sums lost annually.

2478. The deficiency in the collection in Dublin, as compared with the deficiency in the Rathmines district, is attributable to the difference in the state of the law? —It is attributable to some extent to the law and to some extent to the difference in the class of tenants. The majority of houses in Rathmines are very superior as compared with Dublin.

2479. But it is attributable in a great measure to the difference in the law? —In a great measure.

MR. G. LEMON (addressing the Commissioners). —I have only to say, gentlemen, that I have not been paid my rent if the Collector-General was not paid the taxes. I think to ask me to pay the taxes where I was not paid my rent would not be fair.

2480. CHAIRMAN.—I think that Mr. Mooney has stated that.

MR. G. LEMON.—These agreements were all exhibited both to the Collector-General and to Mr. Mooney.

MR. MAXWELL.—They were. There were some other suggestions sent to Government in the report I made to the Collector-General in the end of 1875, and probably I may mention them shortly. The first is that the office of the Collector-General itself is not a corporate office, and all proceedings are stayed in the event of the death of the Collector-General. In consequence of the death of the late Mr. Shannon all the bonds of the officers in the department, and their wives, had to be confiscated, and new bonds executed. All proceedings then pending were stayed, and we had to commence de novo. That was one of the matters dealt with in the bill before you. There is a certain power of amendment, but an exceedingly limited one, given to the Collector-General under the Rates Act. In a case we had against the Alliance Gas Company the question turned on whether the Collector-General, in cases where a party ought to be rated but had not been rated, whether the Collector-General was entitled by law to amend the rating and make the party liable who ought to be rated. It was decided in that case

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there was no such power, and several thousand pounds were lost. The Alliance Gas Company had not paid rates for years. The Court decided they were liable, but the Collector-General having no power of amendment of that kind, the rates were lost.

2483. CHAIRMAN.—Is there not some provision in the Act in reference to amendments in the rate-book? That is it, the 61st section:—

"It is enacted, that the Collector-General may from time to time amend any rate, by virtue of this Act, by inserting therein the name of any person deceased and entitled to have his name therein as owner and occupier, or by inserting therein the name of any person who ought to have been rated, or by striking out the name of any person who ought not to have been rated, or by raising or reducing the sum at which any person has been rated. If it appears to him that such person has been under-rated or over-rated through clerical error, or by making such other arrangements thereto as will make such rate conformable to this Act;" &c.

You see that gives an unlimited power!—It was decided in the Exchequer, in the case of "Moylan v. the Gas Company," that in case where from omission either in the valuation department, or by accident where the tenement was omitted, that there was no power whatever to take a party.

2482. That is where the tenement itself did not appear!—Yes.

2483. In that case the power of amendment was controlled!—In that case the valuation department sent in a valuation after the rate was struck on the 1st January, observing that it should have been done before, the Gas Company having escaped for a great number of years. After the 1st of January the valuation was sent in, and the Collector-General rated the Gas Company on that valuation, and rated them back for several years, but the Court of Exchequer decided in that case there was no power whatever to do so, although holding at the same time that the Gas Company were liable to the taxes.

2484. Mr. MURRAY.—Do you mean that the Collector-General cannot receive an amended rate of the valuation?—Not after the 1st January, after he has struck the rate.

2485. Do you think the law in that respect requires amendment?—I do. I think on its being ascertained from any court that a party should be rated, that on such fact being ascertained, that the Collector-General should have power to impose the rate. In the case of "Moylan v. the Port and Docks Board," another point turned up to which I am about to refer. There are three valuations. First the original valuation made by the officer of the valuation department, then the revised valuation on an appeal being made to the Commissioners of Valuation, and thirdly finally revised list. The list does not become a "finally revised list" until twenty one days after publication made by the guardians. It was decided in "Moylan v. the Port and Docks Board," that the Collector-General could not act on anything but the finally revised list, and it is not a finally revised list until the appeals are disposed of. In that particular case, the valuation came in to the Collector-General late in the year, some time in the month of November. The Port and Docks Board appealed from that, and the question arose whether this was a finally revised list. It was decided by the Court of Exchequer that it was not, and the money was accordingly lost. That applies to all new ratings, to every new rating during the year, because they don't go in to the poor law unions until November or December, and if either the twenty-one days' notice published has not expired before the 1st of January, or an appeal is pending, any alteration made by the Commissioners of Valuation cannot be acted on.

2486. The whole thing falls through!—Yes.

2487. CHAIRMAN.—In the bill you prepared and sent to Government did you provide a remedy for that?—Yes.

2488. Mr. MORRIS.—The result would be that any new property built that year escapes being rated, the valuation not being complete!—Yes; or in fact any property the valuation of which is altered.

2489. CHAIRMAN.—But is it regarded properly altered in valuation, cannot the Collector-General, in making out the assessment, go on the old valuation?—He can, no doubt, go on the old valuation. The 7th clause of the bill, prepared by the Collector-General, and forwarded to Government, provides for the case of the bills not being final at the time the assessment is made.

2490. CHAIRMAN.—There is a question on another matter that I would wish to ask you. You have told me that it was in accordance with the opinion of eminent counsel, given from time to time, that it has been held that the salary payable to the Collector-General—namely, £800 a year, and law costs, and pensions, can be thrown on the rates, over and above the two and a half per cent. allowed for the maintenance of the office. Now do you know what was the basis of that opinion, was it that the two and a half per cent. should be extended over all these payments as far as it should go, and then if there was a deficiency that they should go to the general account, or was it on the principle that it was not contemplated by the Act that these particular expenses should be paid out of the two and a half per cent.?—I think it was not contemplated by the Act that it should be paid out of the two and a half per cent., but that the Collector-General, before appropriating the surplus to the different boards, I think he should pay, so far as the two and a half per cent. would go, his own salary out of it.

2491. Mr. MURRAY.—I do not understand what objection you have to extend the proposed alteration of the law to barrack hours!—I have no objection in the world. It would certainly enable a much larger sum to be collected in the city of Dublin if it were.

2492. Is it not the case that in houses above that class the tenants leave before the year is up?—Yes.

2493. Even though they pay their rents?—Yes; but I propose that the rates then due should become a charge on the subsequent occupier, and then he would be able to deduct the amount from his landlord, and in that way we would be making the landlord liable, and by making all the property as the premises, even that of the unoccupied tenant, liable to charges.

2494. CHAIRMAN.—And that would have the advantage of being the same as the poor law?—Yes.

2495. Mr. BROOKS.—Mr. LEWIS is here, and having offered as his explanation concerning the unfortunate loss he sustained through those tenants, perhaps he would be pleased also to have the opportunity of informing us what were the peculiar circumstances under which those tenants remained so many years in these houses and paid him no rent.

Mr. LEWIS.—I would be most happy. With regard to Clarke, he had that place since 1855 to 1860, and at the beginning of his tenancy he paid his rent well, and I believed he paid his taxes also. He had gathered up as much money at one time as would pay all his taxes and all his rent too, and he gave it to his wife to keep for him and she lost it. She has been in a juvenile asylum ever since, and he took to his bed, and has been lying off and on in bed for three years. I did not wish under such circumstances to part him and his children out on the streets when he was so poorly off this, and therefore I lost my rent. In the case of Whately, I have but neither in the hands of my solicitor at present, however as he owes me £100 for rent, of which I cannot get one shilling from him. The majority of my tenants, who are over and above one hundred, are well-earning industrious, and generally speaking, prosperous people, over eighty per cent. of them; and I say that, steadily in accordance with facts. I have very few tenant-houses comparatively speaking. The class of tenants I have are generally shopkeepers—people of that class—industrious hard-working people, who are generally doing pretty well. I have only two tenements, and the people I have—in the same way as in the case of Clarke and Whately, who are the only two I may say I have—I am getting rid of them

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as far as I see, so that all the rates will be paid as soon as I can get rid of them.

2305. CHAIRMEN.—How do these tenants hold, Mr. Lemon—are they yearly tenants?—They hold from 1880.

2307. Is it as tenants from year to year or have they leases?—One of them took the place as a yearly tenant and another took it for three years. I think in the absence of the agreement that is correct. Whately took the place for three years, and Clarke as a yearly tenant, I think.

2308. How much rent is due on the houses, are there two or three years?—There are, but, as I have told you, I am getting rid of them.

2309. You can get rid of them by ejectment you know?—That is the way I am doing it.

2310. Mr. BROOKS.—I understand, Mr. Lemon, that you were not anxious to lay a distress on these people, and from benevolent motives you allowed them to remain there?—Up to the present time, but now the master is in the hands of my solicitor.

2311. You see your benevolence in this case leads, unfortunately, to a great loss of the rates in the city?—It was no instance of benevolence so far as Whately was concerned, for he would not pay it.

2312. Mr. MURRAY.—What is the rent Clarke is paying?—He was to pay £61 a year, but he never paid more than £40.

2313. Is that the annual rent on his house?—He has three houses, and I have only about £9 on each of the places.

2314. What is the valuation of them?—They are valued at £23, and I get about £60 from him.

2315. And the rates you say was £60, the rent they should have paid?—When I gave him the houses they were in very good order, and they ought to have brought £60 a year and paid him a good profit too. They are all down in valuation now, be allowed them to run down to nothing.

2316. Is the rent more than double the valuation?—Not at all.

2317. You say the rent is £60?—At first it was £60, but he never paid it.

2318. CHAIRMEN.—And has he not paid any of the £60 for the last two years?—Not a shilling.

2319. Has he paid you nothing for the last two years?—Nothing for the last two years. The man is not able.

2320. Mr. BROOKS.—What is Clarke, is he a shopkeeper?—He is a boot and shoe maker, and he has the three houses.

2321. Why should you have three or four houses in the possession of a man who pays you nothing?—I see where now than I was before.

Mr. Meeson.—There is one matter connected with my evidence perhaps you will allow me to correct.

2322. CHAIRMEN.—Certainly, what is it?—I stated that the arrears were never compromised until written, that is so with a few exceptions. There are some of the collectors that occasionally sent in a list during the course of the summer or early part of the year. I mention this lest they should think there was a reflection on them.

Mr. Aspinwall Cleary, Esq.—As I happened to be the counsel in the case in which Mr. Lemon is concerned, I would wish briefly to state what occurred lest there should be any forgetfulness as regards the facts. I will attend before you, sir, at a later period of the inquiry to give evidence; but now I would merely wish to state why I advised that this compromise should not be accepted by the Collector-General on the facts of the case as proved before Mr. Woodlock, and stated under his head in a case to the Common Pleas.

2323. CHAIRMEN.—I do not know that it is necessary for Mr. Cleary to give any explanation, and I am not sure that your doing so would not be travelling outside the duties of the Commissioners. The only business the Commissioners have to do, with regard to Mr. Lemon's case, is to ascertain the nature of a certain class of houses at present existing in Dublin, with

which the existing law cannot grapple, and it seems to me to show that it is necessary, if the rates are to be collected from houses of this class that some change must be made in the law. But I do not think it would be in our province to go beyond that inquiry.

Mr. Cleary.—What I propose to do will not carry you beyond that. I take it that the important principle of the Commission is to inquire whether the Collector-General should, under any and what circumstances, have the power to compromise the rates at all. My advice was given under those circumstances—I appeared against Mr. Lemon before Mr. Woodlock, and we obtained a decree against him for certain rates. Mr. Lemon announced his intention to appeal, but he did not appeal, and afterwards the case was laid before me to give an opinion as to whether I would recommend the Collector-General to accept a compromise for half the rates. I gave my opinion, which is in writing, to the effect that, having regard to the fact that Mr. Woodlock had decided that Mr. Lemon was liable for the rates, I conceived it would be a most dangerous thing for any official occupying a public position to take less than was legally due from any taxpayer, unless he was able to state upon what ground he did so, such as the poverty of the party, the non-occupancy of the premises, or the such like. Mr. Lemon was well able to pay the rates. If he was legally liable he ought to pay the whole of them, and if he was not legally liable he ought not to be made pay the half of them.

2324. CHAIRMEN.—And I say myself, both as a Commissioner and a lawyer, that I entirely agree with your opinion, Mr. Cleary.

Mr. Cleary.—As regards the other matter, I wish to state that I appeared for the Collector-General in the three cases in which the houses were valued—one at £8, the second at £9, and the third at £9, as appears in the case record by Mr. Woodlock.

2325. CHAIRMEN.—Would your statement, Mr. Cleary, go beyond what is stated in the case by Mr. Woodlock in any way?—I think not, except in one point. I think right that the facts should go before the public as they were exactly proved. An agreement was produced by which a person named Clarke agreed to pay for these three houses, rated at £3, and all the taxes. The taxes would be about £10 a year, so that Clarke would have agreed to pay £13 a year for premises that were rated at £3. Mr. Lemon himself was placed in the box, and was cross-examined by me, and he stated that that was a lease, *deeds* agreed entered into with Clarke; and he also stated this—I do not know whether the memory enables him to recollect it now or not—that Clarke had paid all except one year's rent.

Mr. Lemon.—No, no.

Mr. Cleary.—Yes,—this you will see in the case stated by Mr. Woodlock. The way it was was this—Clarke, at that time, was not rated as the owner. When he produced the rate book—it had been amended a considerable time before, of which amendment Mr. Lemon had notice—and when it was produced Mr. Lemon appeared as owner on the rate book under the amendment, and the magistrate, Mr. Woodlock, held that Mr. Lemon, having had notice of the amendment and not having appealed, he was bound by it. However, when the case was taken to the Common Pleas, the judges of that court differed with the views taken by the magistrate, and reversed the decision.

Mr. Lemon.—What was the date of the amendment?

2326. CHAIRMEN.—This does not seem to be a matter very material to the Commission. Mr. Cleary has now made his statement, and the only difference there seems to be between Mr. Cleary and Mr. Lemon is that Mr. Lemon says there was made that one year's rent due, while Mr. Cleary says there was only one. Now, for our purposes that is material. We only want to know the fact, that there are certain premises from which rates should be got but were not, and the question is, what remedy is there for that state of things?

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Mr. Clancy—I should like you had Mr. Woodcock's case before you.

2517. CHAIRMAN.—Well, Mr. Clancy, if you are going to offer yourself as a witness at a later period of the inquiry, you can band in the case as part of your evidence.

Mr. Clancy.—Very well.

Mr. Mooney.—I hope Mr. Clancy won't understand that I made any complaint about him.

Mr. Clancy.—Certainly not.

Mr. Mooney.—I was asked to give a history of Mr. Lenox's case, and I did it as best I could.

The Committee then adjourned until Wednesday.

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### FIFTH DAY.—WEDNESDAY, JANUARY 8, 1878.

Present.—HUGH HOLMES, Esq., Q.C.; MAURICE BROOKS, Esq., M.P.; HENRY H. MURRAY, Esq.; and ALFRED J. PHIPPS, Esq.; together with THOMAS BROWNING, Esq., Secretary.

Mr. Taaffe.

Mr. M. P. TAFFE, examined.

2518. CHAIRMAN.—Mr. Taaffe, have you got the bank book yet?

Mr. Taaffe.—I have not. I was just explaining to Mr. Phipps that I made inquiry at the Bank of Ireland, and they said it would be impossible to get it finished before the end of the week.

CHAIRMAN.—The Commissioners were of opinion that one of our number should go to the Bank himself and see the bank book and account, and as Mr. Phipps was good enough to do that, he will now state the result of his inspection.

Mr. PHIPPS.—On inquiry at the bank of the Accountant-General, I found even the bank book in arrears, and that the bank authorities are now making it up for the whole year. The Collector-General, it appears, has been in the practice of asking for the bank pass-book only once a year, and that at the close of the year; but while I was at the bank I also inspected the accounts of the General Fund and the office account, and I found with regard to the year 1876, that there was a balance at the close of the year £16,079 0s 5d on the General Fund Account. I also found that that balance was not paid over to the respective Boards of Commissioners until the 8th of January, 1877. Therefore, it is perfectly clear that at the close of the year 1876 there was a considerable amount of money in the hands of the Collector-General, and that no such balance appears in the report made by him. That £16,079 0s 5d is included in the sum collected, and it appears also to have been allocated to the respective boards. Now, as a principle of account, I consider that that sum of money is not dealt with in a proper manner—that the account to 31st of December, 1876, should include the actual transactions within the year, and that any balance not allocated certainly should appear as balance in the hands of the Collector-General. I think it right to state my opinion on this matter, and I am quite sure the Commissioners will agree with me on that point. With regard to the year 1877, although we are not yet in possession of the bank pass-book, which is promised to us by the end of the week, I find from the bank ledger that the cash received on account of the rates up to the 31st of December, 1877, amounts to £254,002 1s 10d—that on the 1st of January, 1878, there appears to have been paid into the bank a sum of £9,000 18s. That, I take it, is the cash received by the Collector-General on the last day of the year 1877, and I think we ought to ask the Collector-General why that sum was not paid into the bank at the close of that day.

2519. CHAIRMAN.—Mr. Maylau, it appears that the large sum of £9,000 18s was paid into the bank on the 1st of January of this year. We gather from the evidence that you gave yourself, and that some of the collectors gave, that that large sum must have been collected on the 31st December, 1877—is that so?

Mr. Taaffe.—There was some of that received on the 1st of January, 1878. The bank is closed at three

o'clock, and the 31st of December—the last day of the year on which rates are received—is one on which an enormous sum of money is received, owing to a practice of the citizens, or, I should say, owing to a practice of the office in allowing it, and it cannot be lodged that day before the bank closes. The practice is to include that collection of the 31st of December in the previous year's collection, as it could not be lodged before the bank hour on the 31st of December.

2520. Mr. PHIPPS.—Could you not have ascertained the total of the cash received, say at two o'clock in the day, and have got that posted into the bank account on the 31st?—Yes, by stopping the collection.

2521. Now, where was that large sum of money on the night of the 31st of December, 1876?—The portion of that sum of money that was received direct in the office was locked up in the safe.

2522. In the custody of the Collector-General?—Yes, and the portion received by the collectors was in their own custody.

Collector-General.—It was in a safe of which I had the key. It did not come into my hands at all.

2523. It is a large sum of money to have in a safe. Adding the £9,000 18s. to the £254,002 1s. 10d we arrive at the total of £263,002 1s. 10d, and I find from the ledger in the bank that the amount paid over to the boards prior to the 31st of December, 1876, was £263,002 1s. 10d. The difference between these two sums is £17,884 3s. 5d, and in inquiry I find that that sum has not yet been allocated to the respective Boards and Commissioners. My question now is will that sum be included in the accounts of 1877?—Certainly.

2524. Then my opinion is that that sum should be excluded from the accounts of 1877, and that the account should show the actual balance, verified by the bank book, on the 31st December, 1877. Do you agree with me gentlemen in that?

CHAIRMAN.—Certainly.

Mr. Taaffe.—If that large sum of £17,884 3s. 5d is not to be included in the accounts for the year 1877, certainly the amount transferred on the 8th or 9th of January, 1877, ought to go to the credit of that year, and not to the credit of the year 1876 as it did go.

Mr. PHIPPS.—I am speaking now of the principle of accounts. Balances in hand should appear as balances and should be verified by the bank book.

CHAIRMAN.—It appears to me that the system that exists in the office is that you have always been in the habit for years back of not showing an account as stated on the 31st December each year, but taking note that account something that came in later; and of course in any office which prepared to give an account of the business of a certain year, it should be stated in the accounts the amounts actually received within that year.

Mr. Taaffe.—But you don't take me as approving of the system of accounts in the Collector-General's office. I entirely disapprove of them. I don't defend them at all. I only tell you what actually occurred.

Mr. PHILIPS.—We have been inquiring into the condition of the General Fund. I will now say a few words in reference to the office account, I speak not having in my possession the bank-book. I found that the balance at the close of the year 1876 was £3,150 9s. 4d., that of course is the bank balance. The Collector-General's balance may differ from that by say outstanding cheques, that is to say, cheques that are not presented at that date for payment. Now, on referring to the Collector-General's report for 1876, I find that there is no balance struck on the office account, that the short statement at page thirteen merely shows the items of expenditure. In reference to 1875 I find that it is stated in a similar manner. In 1874 I find at page thirteen of the report what is called a balance sheet, I shall call it a cash account, and that cash account appears to show the balance at the commencement of the year, and the amounts received from the several boards in the shape of 2½ per cent. on the collection; and the credit side shows the disbursements and balances in hand at the close of that year. Now I have no means of testing the balance which appears in the bank ledger, amounting to £3,150 9s. 4d., for the Collector-General appears to have dropped the debtor and creditor statement and to have adopted merely a statement of expenditure, that is to say, no balance appears in the statement published in the report. I think we ought to ask the Collector-General to explain the reason of that.

2535. CHAIRMAN.—Mr. Moylan you have been told what Mr. Phillips has said as to the result of his examination of those reports, and can you explain how it is that the reports of 1875 and 1875 differ from that of 1874 in not showing a debtor and creditor account? —I thought it was represented in the same way.

2536. Who is it that makes out those accounts for you?—The first clerk.

2537. After the accounts are made out by the first clerk who revises them before they are published in the report?—They are submitted to me.

2538. And although they are submitted to you you are not aware that that change was made in the form of the report for 1875, as compared with the report in the year 1874?—Yes, I recollect, what are the grounds.

2539. Do you remember yourself what the ground of the change was?—Yes, I recollect that Mr. Taaffe suggested this.

Mr. Taaffe.—No, no.

2540. CHAIRMAN.—You can explain it by and by, Mr. Taaffe (To Collector-General).—Do you know why the change was made, for you know you were responsible for it?—I forgot exactly why it was made, to keep the accounts square.

2541. How would omitting a debtor and creditor statement keep the accounts square, how did that effect it?—Can you explain, Mr. Taaffe?

Mr. Taaffe.—The reason of the thing was this: when I became chief clerk I went to prepare the report from the figures of the Collector-General from 1875, and I found I could not reconcile the figures of £1,023 11s. 3d. with the amount returned as the balance of the account by the auditor. I consulted Mr. Heslin, my predecessor, as to whether he could give any explanation of the difference and I found he could not. I then mentioned to the Collector-General that I was unable to make out the balance of the account of 1875 with the sum in 1874, and he directed me to settle it.

2542. And from that time have you been ever able to reconcile it?—Never.

2543. And is there any possible explanation of it? —The only explanation I can give is that some items must have dropped out of the Collector-General's account which I have been unable to trace, and I have been in daily expectation that when the auditor looks into the present year he will be able to set the matter right. The account of 1875 was prepared in 1876, and when I came to prepare the report I was unable to reconcile the amount found in the report with the

amount returned by the auditor. The amount which appears to have been on hand was £3 or £8 more than what the auditor said the Collector-General had, and I have been unable to trace that £7 or £8.

2544. That is, that that was £7 or £8 more than you ought to have?—Yes.

2545. Assuming that the auditor's account is correct?—Yes.

2546. Then not being able to reconcile the amount of 1875, you are not able to reconcile the account of 1876?—Certainly not, nor has it been up to the present moment.

2547. Then is your explanation this, that £7 or £8 was dropped out of the account of the Collector-General not returned to the auditor?—Yes. I have been unable to trace it. I endeavoured to do so, but never could trace it since.

2548. Were the accounts kept in the office in such a way that it would be possible at all to trace it?—I don't believe they were.

2549. And therefore it arises from the way in which the accounts were kept that an error of that kind was found, and the source of it could not be discovered, and you were obliged to withhold the information you gave before?—Yes.

2550. Mr. PHILIPS.—Reverting to the bank-book, I find from inquiry at the bank that the bank pass-book of the office account, as in the case of the general account, is in arrear for the whole year of 1875. I have seen the bank account in the Bank ledger, and I have also seen the Collector-General's cheques for the whole of that year. Now it appears to me that the cheques being in the possession of the Bank of Ireland, not one of these cheques has been marked off with the cash entries in the Collector-General's office—is that so?—It is.

2551. And that being the case, and assuming there was a forgery committed on you, you would not be able to detect it?—Certainly not. We get the cheques at the end of the year and check them.

2552. It is a very dangerous practice to allow your cheques to remain in the banker's hands and not give yourselves the means of marking off the cheque-book, because some forgeries are so easily effected. Take now, for instance, a cheque for £2, £7, £8, or £9, what is more easy than converting the £6 cheque into £9, by adding a 0, the £7 into £70; the £8 into £80, or the £9 into £90. Therefore the Collector-General, I think, has left himself open to the risk of forgery by not marking off his cash-book.

2553. CHAIRMAN (to Mr. Taaffe).—You say that is done every year. Do you get up your cheques at the end of every year?—We do.

2554. And do you then mark off the cheques with the entries in the ledger?—We do.

Mr. PHILIPS.—There is no reason why they should not be marked off at least once a week.

2555. CHAIRMAN.—At the time you mark off the cheques do you mark them correspondingly with the entries in the ledger?—Every cheque is checked off.

2556. You post from the cheque and not from the book?—Yes.

Mr. PHILIPS.—In the case of an account in an office where the business is extensive—I will take the case of my own office, the Irish Church Temperance Commission, where the accounts are extensive—in that case the receipts in the bank-book are marked off every day, and the orders payable are marked off with the registry corresponding with them, also daily. We find it is absolutely necessary we should perform that work daily, for when I first went to that Commission I found in the first year of my service there, that the differences between the cash appearing in the cash-book and the cash in the Bank book were to be accounted for by 1,100 pounds. Therefore the balances were considerable. I would strongly advise to have them checked off daily.

Collector-General.—That can be done.

2557. CHAIRMAN.—Mr. Moylan has kindly to me,

Jan 5, 1876.  
Mr. Taaffe.

Jan 8, 1878  
Mr. Tait,

in pursuance to the requisitions we furnished him with, an approximation of the amounts received by the office receiver in the office for the years 1876 and 1875. It is stated in that report that in the year 1876 the amount received by the office receiver was £29,341 18s. 4d. directly in the office from the public; and in 1875 the amount was £81,473 17s. 3d. I ask, Mr. Moylan, that you call this an "approximation" of the amounts. Are those sums not the actual amounts received during those years?—Yes, they are the actual amounts.

2548. So then I presume the word "approximation" comes in there through inadvertence. It should be the amount received?—That is the way it was made out.

2549. Were these amounts taken from your abstract book, going through it for each day of the year?—They were taken from a cash book in Mr. Tait's office corresponding to mine.

2550. I was under the impression that there was no cash book kept—I think that ought to be set right.

2551. Mr. PHIPPS (to Mr. Tait)—You have an abstract book of receipts, although no cash book shows the receipts daily?—The clerk in the office, the moment he receives payment from the public, writes it in the book which he has, which is posted for the day.

2552. Can we get that book before us?—Yes, I brought down a sample book (produced).

2553. CHAIRMAN (to Collector-General)—Had you this checked off in the book Mr. Tait speaks of?—I had not time to do so.

I have now in my hand two letters which Mr. Moylan handed in to me for the purpose of certifying a portion of the evidence which he gave on Monday. He stated that he had no recollection of any correspondence with the Government in reference to the mode of appointing collectors of rates. He has now handed in a letter dated the 4th of December, 1875,

from his Excellency the Lord Lieutenant, in the following words:—

"Dublin Castle, 4th December, 1875

"Sir.—With reference to your letter of the 30th ult., respecting the qualifications of candidates for the office of collector of rates. I am directed by the Lord Lieutenant to state that His Grace will, whenever necessary, make arrangements that the person who may be nominated for the examination of the persons who may be nominated for the examination which may be made in all the various ports which may occur. Previous, however, to commencing with the said service, Commissioners on the subject, His Grace would be glad to consider any suggestion which you may have to make in regard to the nature and extent of the proposed examination.—I am, sir, your obedient servant,

"HENRY BOYCE,

\* The Collector-General of Rates, Esq.,  
"Postscript."

On the same date there is this reply from Mr. Moylan:—

"43, Blackfriars, 4th December, 1875

"Sir.—I have the honor to acknowledge the receipt of your letter of this day's date, and to reply to state that I am of opinion that an examination by the Civil Service Commissioners of candidates for the position of Collector of Rates is entirely unnecessary. The acquisition of a treasury is so limited, that I have no reason in saying that my recollection of competency ought to be sufficient. The delay in filing the rates returns which would be caused by the course suggested, would be increased with every consideration to the same (as distinct of the city being more precisely delineated), and my desire that the largest possible addition should be made to the amounts already placed to the credit of the revenue fund, makes it expensive that I should urge on His Grace that appointments should be made as soon as possible.—I am, sir, your obedient servant,

"HENRY BOYCE, Collector-General.

\* Henry Boyce, Esq., &c., &c.

"Dublin Castle."

Mr. PETRIES.—What is understood by knowledge of accounts? Does that include what is known as book-keeping?—Yes. Immediately after that two gentlemen were appointed that were very competent in discharging the duties of collectors to my satisfaction—Mr. Buckley and Mr. Easton. They are the two best who have been appointed since I came there.

Mr. Haslam

Mr. CHARLES HENRY HASLAM examined.

2554. CHAIRMAN.—Mr. Haslam, how long were you in the office of the Collector-General of Rates in Dublin?—I may say before it was opened.

2555. At all events you were there when it commenced?—Since it opened. From the very day before it was opened.

2556. I presume you mean you were in one of the offices, the business of which was transferred to the Collector-General of Rates before the department was completed?—I was lent, if I may say so, to Mr. Stansbie, myself and two other gentlemen in the office were lent for three months previous to the commencement of the operations, so that we might be preparing books for the commencement of the office.

2557. In what office were you before that?—I was in the Police Tax office.

2558. What position did you hold in the office of the Collector-General of Rates?—I held the position of clerk immediately next to my brother, who was chief clerk under Mr. Fagan, an old commercial officer, who conducted the business of the Police Tax office in such an admirable manner that Mr. Stansbie, from the character of the office, immediately visited us. It was a sort of unofficial committee, or whatever you may call it, and he asked us all to go over.

2559. Who was the conductor of the Collector-General of Rates' office when it was established?—Michael Stansbie.

2560. What position did you hold immediately after the establishment of that office?—I never had any permanent appointment in it.

2561. I presume you received a salary while you were there?—I did.

2562. What were your duties while you were in the

office?—My duties while I was there were chiefly connected with the allocation of money collected. I never had anything to do with the books. Mr. Stansbie did all that himself. My entire duty was to see that the money collected were properly allocated to the parties for whom they were collected. I had the management of the collectors, that is, to see that they got their books in proper time, and the general duties connected with the preparation for a new collection; and I also had the general management of the place without the charge of any remuneration whatever, only to see that the moneys were collected, and that the ledgers were posted from the day before given in.

2563. Mr. PHIPPS.—Be good enough to inform us as to the manner in which the allocation was effected, the process you went through to declare the sum to be allocated?—The consolidated rate comprised, we will say, five rates distributed they were then prorated by a rule of three sum.

2564. Will you name the consolidated rates—Beverage tax, police tax?—

2565. CHAIRMAN.—I think the report of 1876 will aid you. There is a description given here, page 5, grand jury, unincorporated, north river and south river, water rates, main drainage, Vartry, built, bridge tax, north poor, south poor, police tax. These form what you term the consolidated rate?—No sir; only such as appear liable to the same class of rates.

2566. All these with the exception of the various forms of water-rate are consolidated?—Not all.

2567. Tell me any that are not consolidated in addition to the water-rates?—In what year?

2568. In any year during the years you were in that office, will you tell me any other rate which was struck

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Mr. Justice.

and charged at a separate and distinct rate, except the water-rates!—The quay-wall tax I think the bridge tax; I can't carry it in my mind, but I know the quay-wall tax; any rates that were liable in the same class of rating were, of course, capable of becoming an item in aggregate account, but that class of rating was always kept distinct from every other rate, and the other rates made special cases. It is an exceedingly intricate system, but perfectly safe and sound.

2348. You have told me that in some capacity or other, Mr. Stanton, you were there from the starting of the office—I was, during the time Mr. Stanton was the Collector-General.

2349. Did he manage the accounts entirely himself?—Entirely and completely.

2351. And he, during the time he was the Collector-General, the assistance of any other person in book-keeping to him!—He had the assistance of a very expert, sharp, clever man, who was a junior clerk to me. He took a great fancy to this young man because he was very fair at figures, and Mr. Stanton was a statistician, and it was a great matter for him to get possession of this young man, and indeed he took possession of him, for I had very little use of him.

2352. So that in point of fact, Mr. Stanton, with the assistance of this young man, managed the accounts himself?—Quite so.

2353. Was Mr. Stanton the gentleman who originated the system of keeping the accounts which appears to exist at the present time by means of what are called word-ledgers?—No sir, it followed the course adopted in the police tax office.

2354. Do I understand you to say that the word-ledgers which were kept from the time Mr. Stanton was there were based on the ledgers in use in the police tax office?—Precisely, based on the police ledgers.

2355. From the time you were in the office were there any changes made in the keeping of the accounts to your knowledge?—Never, I don't think there were any accounts kept.

2356. Whatever way Mr. Stanton commenced with them they went on—Whatever way they began, as it will never be revealed, they were carried on. Nobody could tell that.

2357. I see by the Act of Parliament there was a provision given that the various bodies should return the arrears of rates on 10th December, 1850, to Mr. Stanton, the Collector-General, and that he should collect them, isn't that so?—It is.

2358. Was that a detailed return, showing the names in respect of each premises, or a bulk return?—It was a detailed return, for shortly before the coming into operation of the 13th & 14th Vic., cap. 91, there had been a new Grand Jury Commission struck, that of course, although in the Grand Jury point of view, not an smear case over to us as an arrear, consequently that rate exempted every house in the city, which made it exceedingly heavy.

2359. So that the result of it was that starting your office you had the advantage of a detailed account of all the arrears!—A detailed account.

2360. And you know, whatever the ledger was that was started by Mr. Stanton, that those were entered into the amount of arrears that were due on each premises!—Every one.

2361. Now from that time during the time Mr. Stanton continued in office, was that account of arrears continued in the word-ledgers?—It was; until Mr. Stanton found, I couldn't say when, perhaps also two or three years, that this account of arrears that were handed to him as collectible were really an embarrassment to his collection of the rates under the new system, and he wrote to the Government a letter which is in the possession of the Collector-General, setting forth in his own able manner the inconvenience these arrears were, and requesting to have an authority from His Excellency the Lord Lieutenant, to remit

the balance of them which was uncollected. After a few years there wasn't much result, and there was nothing left but to remit the rest, and consequently they were wiped off.

2362. Do you say the Lord Lieutenant granted the authority to remit the arrears in the city of Dublin?—He did.

2363. And do you say there is a letter of his in existence in the office?—Yes.

2364. When did you see it last?—I couldn't say now. I dare say you will see an account of it in some of Mr. Stanton's reports. If you have one of his early reports of 1852 or 1853.

2365. Was there any process gone through in the office for the purpose of wiping out the arrears? Were the promises written by Mr. Stanton, or any one on his behalf?—Never.

2366. Was there any return made to Parliament that he had carefully examined the premises, and considered the arrears uncollectible?—Mr. Stanton gave it as his opinion that they were embarrassing his collection—that he thought what remained were uncollectible, and that it would be a good thing to remit them all, and the authority was accordingly given to remit.

2367. As a master of book-keeping, was there anything inserted in the books to show they were remitted?—There was no book-keeping.

2368. How did it appear in the books that these arrears were remitted in this summary way?—There was no book to tell it.

2369. Then the explanation you give us is, that these arrears simply dropped out of collection without any entry in the books of any correspondence Mr. Stanton had with the Lord Lieutenant?—That is it.

2370. Mr. Morgan.—When I went into the office there was neither minute book, nor attendance book, nor anything of that kind.

2371. Chairman.—We wish that such search as can be made in the office for the correspondence shall be made. (To the Witness)—I suppose the letter which comes from the Government, giving authority, you say, to remit the arrears, was an ordinary letter in manuscript at the time it was received?—Of course.

2372. Do you remember in what year it was received?—I could not, but I should say if we had the books we could see when they dropped out, and that would be about the time the letter was received.

2373. Was it three or four years after Mr. Stanton was appointed?—I don't think it was so much.

2374. Do you think the letter was ever published for the information of the public?—No.

2375. Do you know whether the Public Boards were aware of this correspondence which wiped out £49,000 in such a summary way?—My opinion is the Boards knew of it.

Mr. Stage.—There is no such letter. I have searched through all the correspondence in the office, and it is perfectly useless to make any further search.

2376. CHAIRMAN (to Witness).—After that large amount of arrears, the arrears which you started with, were wiped out without any reference in the books to them, was there any account kept up of the arrears that accrued from the time the new system started?—Nothing but the arrest sheets.

2377. Were the arrest sheets so made by Mr. Stanton?—They were taken up traditionally from our office; we deemed the arrest sheets as useless.

2378. When Mr. Stanton was in the office was there a return made to him of the houses that were vacant during the entire year, beginning the first of January and ending the last of December?—There was, people insisted upon something being done of some kind or other, and practically it was not true.

2379. Practically not true?—I think so.

2380. What I want to know is, was there a return of vacant houses, vacant for the entire year, made in what are called the arrest sheets?—No, they were not set out, not given individually, they were all mixed up.

JUN. 3, 1898.  
Mr. HANCOCK.

2633. We have been told no arrear sheet was returned by the collectors. Now the arrear sheets don't include vacant houses for the entire year. Was there ever a time when the arrear sheets included houses that were vacant for the entire year—I think there might have been.

2634. But you cannot say that positively—I—No, indeed; I am sure there was. I don't see why it shouldn't be.

2635. You were in the office till 1874—I—1876.

2636. During the last time you were in the office of course you were aware the arrear sheets did not include houses that were vacant for the entire year. Were you aware of that—I—I don't think I was, but I think they did include the vacant houses.

2637. The collectors have all told us they did not, and from the specimens of arrear sheets that we have seen, we find they are not in them, so in later times, at all events, the arrear sheets did not include vacant houses. Had you yourself anything to do with the arrear sheets—I—No, nothing whatever. They were managed by an inspector.

2638. Was there an inspector?—There was an inspector there, and in fact my duty was never anything in the way of looking after arrear sheets or looking after that branch of the business. My business was simply and entirely connected with the allocation of the money, the passing of the ledger and the making of the rate books, and all such things, but as to the directing of the collectors in the way of arrear sheets or anything of that kind, I never did.

2639. Whose duty was it to examine the arrear sheets?—The Collector-General, I suppose.

2640. The Collector-General habitually?—The Collector-General habitually.

2641. What we thought we would get from you was something with respect to the business arrangements in the office. We thought that though it might be your own business, you would be able to tell us. Who examined the arrear sheets?—It was the Inspector's duty.

2642. Who was he?—The first inspector that was appointed in the office of the Collector-General was a most efficient, able, intelligent gentleman. He had been sub-inspector of paving and lighting in the year 1860, and he had such a knowledge of the city—this had been always his business—that Mr. Stanton took him over to his department.

2643. We have up to the present time heard nothing of an inspector before. When did that office cease to exist?—It ceased to exist, I think, with the retirement of Mr. Salmon.

2644. Do you remember when Mr. Salmon retired—about how long ago?—I suppose eighteen years ago. I declare it is a long time. Mr. McDermott succeeded him.

2645. Was Mr. McDermott his successor as inspector?—He was not.

2646. And whose duty was it after Mr. Salmon retired to compare the arrear sheets you have been speaking of with the books?—No one's.

2647. And it was never done?—Never done.

2648. Do you think this valuable gentleman, Mr. Salmon, ever compared them in his time?—Well, he was very careful about the arrear sheets. To my certain knowledge they were never compared.

2649. Never compared?—Never.

2650. So that the result of it was, there was at the head of the office a great "statistician" who never kept any books, and an "active" inspector who never compared the arrear sheets!—That is so, the business of the inspector was more with other duties.

2651. What I want to know is, was there any man—I don't care whether you call him Collector-General or Inspector—whose duty it was to take up the arrear sheets when they were finished, who examined them to see whether the proper amount was retained in the first instance, and then to get a reason why there was such an amount of arrears existing?—He always asked.

2652. Who always asked?—The Inspector.

2653. I see from a number of reports furnished by Mr. Stanton from 1860 to 1869—we have seen them all, with the exception of one year. We have all the reports from 1860 to 1869, and these profess to have a return of vacant and unoccupied houses, and also losses by them. Do you know from what source that return was made?—From the revision book—from the account of all returns, and from deductions. There was a book kept carefully for that purpose. That was the source from whence that return came, and a proper and legal one it was.

2654. Was there, during Mr. Stanton's time, any examination of the premises for the purpose of resulting taxes, and seeing whether the collector discharged his duty efficiently, or failed to exert himself to collect them?—There was.

2655. And was the result of that examination entered in my book?—The chief inspection that took place was the inspection of unoccupied premises. That is really the only thing that could well be inspected.

2656. I observe, Mr. Hancock, that in the reports that are furnished from time to time the losses or penalties represented in the aggregate from £800 to £1,000, or £1,300, while at the same time the amount of arrears outstanding would be something like £24,000, and perhaps £30,000, was there any investigation in Mr. Stanton's time as to the difference between the amount of unoccupancies and the amount of arrears outstanding?—Never, nor could there be where there were no accounts.

Mr. GLOSTER.—I would suggest a mode by which you might shorten the inquiry, and enable the Committee to investigate these matters. The accounts as they are, so far as the charge is concerned, are kept in conformity with the section in the Act, but the section is not co-extensive with the discharge.

2657. CHAIRMAN.—It will be better first to finish the examination. (To the witness)—From the earliest time, as it seems the books give no explanation of the arrears. Is point of fact as we know what the arrears were?—They could not know.

Mr. PHILIPS.—The number of vacant houses can in no way be verified. They could not be compared with the books for they were not made a matter of book-keeping.

2658. CHAIRMAN.—I asked for the books of Mr. Stanton, and I find in the first column entries of arrears, a practice which he dropped during the last six or seven years. Do you know what these arrears were that were entered in that book?—Do you mean the ledger?

2659. I do, the word ledgers!—Well, Mr. Stanton used to employ two clerks after office hours, and one of these clerks read out to the other, from the previous ledger, numbers such as such a place, arrears so much, check that off, then they went to the next house and so on. These arrears as far as they could were transferred, but there was no proof that one might not have dropped out, but they did this carefully, and it ceased when in 1870 those extraordinary changes were made in the personnel of the office. After twenty-five years it was thought to be extravagant, and the Collector-General preferred the economy of saving the office fund to the checking of these arrears, which used to be done after hours.

2660. Now if there had been a dishonest collector in the office during the entire time you had been there, and if that man chose to go to any ratepayer in Dublin, whose annual rate would be about £40, and say to him give me £10 and I will keep you safe for the rest, and that the ratepayer gave it to him and he put it into his pocket, was there ever any check for the purpose of preventing such a transaction as that?—No check.

2661. And all the time you were there that might have been done by every collector in the place?—It might, except there was this security against an action of this kind, and it was fortunate and providential,

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under the circumstances with which the account was surrounded, that the franchise of the city protected the department, I might almost say in a measure beyond what it deserved; but there could be no less of the kind you speak of, because it can be borne out by all the political agents connected with the Registry, that even to the amount of a few shillings non-occupation calculated wrong for two days would be found out by them. Consequently, it was hard to suppose that one or other of the agents would not discover if there was a tax not paid when the ledger was wrong.

2630. Was there nothing connected with the office itself that would protect it from a fraud?—Nothing.

2631. But by reason of the carelessness of the electioneering agents, and the desire of the people to have the franchise, and then insisting that they should be put on the roll, it would be necessary, in order to be put on the roll, to make it appear on the ledger the rates had been paid?—Precisely.

2632. But you know the case I was putting was the case of a man who paid £10 a year of rates, and thought it a desirable thing to get off £30, and paid the £10 to the collector for the purpose of escaping the rest. It is possible that that man would prefer £30 to a rate, and that he did not care at all whether his name appeared on the rate book, or whether he ever had a vote, what would be your position in that case?—None in the world. There cannot be a protection against fraud where there are no accounts or publishing of accounts. That is the simple abstract question that it has been up to the present.

2633. From the time you first went into the office do you remember whether the Collector-General's salary of £200 a year was paid out of the two and a half per cent., or was paid after the two and a half per cent. was deducted from the balance that remained before it was distributed to the various public bodies?—The Collector-General always exhausted his two and a half per cent. in the first instance, by first paying himself and paying the law costs. By that means he exhausted that account. He paid himself out of it, and then he had nothing to transfer; consequently I believe the only bit of credit that Master Fitzgibbon ever gave the department was the closing of the office account, as to have no balance.

2634. Suppose the two and a half per cent. wasn't sufficient to pay himself and pay the law costs, then did you go and draw on the general fund over and above that?—We did.

2635. How long did the system of exhausting the two and a half per cent. before you fell back upon anything else continue?—To his death.

2636. Therefore the economy Mr. Moylan takes credit for is simply this: he did not exhaust the two and a half per cent. before he began to draw on the other fund?—It was a visionary economy.

2637. Putting money in one pocket and taking it out of the other?—That is so.

2638. Were there many complaints in the office during the time you were there, either from public bodies or individual members of the public, that there was such a large amount of rates outstanding, which ought to be collected?—There were.

2639. And have you ever investigated what was the cause of these arrears?—Oh, never. I had nothing to do with that.

2640. And in point of fact you are not able to tell us, are you, why these arrears were not collected? Can you give us any general reason for it?—Up to what period in the year. Do you mean at the close of the year, or the 31st of December?

2641. I mean taking every assessment that was made. There was always nine and a half per cent. of it, and sometimes more, which was never collected either before the end of the year or the end of any subsequent year. Were there complaints of that kind made?—No.

2642. No complaint of that kind made?—Oh, they were always asking why the arrears were not collected. I think there was a reason why the arrears existed, and

it is a peculiar one, and I beg your attention to it. Mr. Stanton had the power to pronounce at the striking of his assessment, whether the rate should be paid quarterly, or half yearly, or yearly. Mr. Stanton declared it to be quarterly. The time for the municipal franchise comes on, previous to this, every penny of rate due by any person should be paid before they could avail themselves of the benefit of the municipal franchise. Just coming on the time when the Collector should mark the municipal roll he was asked would the payment of a quarter, the first quarter, enfranchise an inhabitant. He decided that it would, and he thus practically reduced by one-fourth the municipal franchise.

2643. CHAIRMAN.—He didn't reduce the municipal franchise. That would tend to extend the municipal franchise?—Yes, manifestly he reduced the qualification for the franchise. That question was a very important one, and when it came before the municipal assessors they decided—I am not sure was it unanimously or not—with Mr. Stanton. The other party whom it affected considerably brought this decision into the Court of Queen's Bench. The Queen's Bench was divided on the point; consequently the ruling of the court below continued, and continues still, so that it is positively not yet ascertained legally whether it is a quarter or the whole assessment that should be paid, and I think if the Collector-General, in the new Act he is now preparing, could settle that point, he would get in all the rates, because they used to be paid in order to get the franchise.

2644. Do you mean the citizens of Dublin are so anxious to get the franchise they would rather pay the entire year than lose it?—You wouldn't believe it, and I appeal to them now if there is not a crush on the 31st of August.

2645. It comes to this, the reason why there was a deficiency in the rates in Dublin, according to your explanation, is that the municipal franchise is given to persons who pay only a quarter of a year instead of the whole year's rates?—It doesn't arise altogether from that, but it has a great effect upon the annual collection up to the 31st of August.

2646. These people who are anxious for the municipal franchise must have some property of some kind?—Of what nature?

2647. Goods and houses?—I need only pay a quarter of my rates and be a municipal voter.

2648. How does that cause the Collector-General from not enforcing payment of the other three-fourths?—I don't say the other three-fourths ought not to be enforced.

2649. According to this view you have about the municipal franchise, suppose, for instance, a man pays his three months' rate for the year 1875 and he is put upon the roll for that one year; if he never pays the rest of those rates at all, leaves them entirely unpaid upon his premises, and if he pays the first quarter of the year 1875, will he be entitled to go on the municipal roll?—It wouldn't be taken from him.

2650. Then in point of fact it only covers part of one year?—Precisely.

2651. And you must confine your observations to only one year?—It is as plain as A. B. that if the people had to pay up all the rates by the 31st of August, there wouldn't be the same amount of arrears as there would if they hadn't to pay them up.

2652. I perfectly agree with you in that, but my question was pointed to this: I say, as regards the assessments in Dublin, there is a large percentage of these assessments which are not paid either before or on the 31st of August, and my question goes direct to that point. Can you give explanation of that, for it appears to me the explanation you give is wholly inadequate to account for it, and there must be some other explanation?—The explanation, in the way you get it now, would be a description on the part of the Collector-General, but there is this much to be said, I have heard it asked several times during the sitting of the Committee, why not summon in the month of August or earlier? The result of that course would

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be, suppose every man only paid a half-year, to throw the entire collection into the hands of the warrant officer, because once a warrant is given to that officer the collector ceases to have anything more to do with it.

2433. On that point the suggestion that was made before the Committee and which the Commissioners, to a certain extent, threw out themselves was this, that when the first half year's rate is paid it is not a good rule to allow the second to run to the last day of the half year, and the suggestion thrown out was that, the citizens of Dublin should be informed they should pay in October or November the second half year? —They would not believe you.

2434. Would they believe it if the collection came into the hands of the warrant officer? —It would be impossible that a single warrant officer could collect the amount of money after the first of April, for you practically give the collection to the warrant officer.

2435. We have had cases mentioned where persons having the money to pay yet keep it in their pockets, and say deliberately they will not pay till the month of December, and that then they will pay. Don't you think, rather than have a warrant placed in the hands of the warrant officer, they would pay, as they are legally bound, in the month of October, before proceedings were taken to recover the rate? —I don't think there are many of that class.

2436. We have seen lists here before us with the names of a great number of persons who have not paid on the 31st of December, and allowed the rates to go into the following year. Don't you think they would pay, if they were forced to do so, in the month of October? —There ought to be an amount of summonses against people of that class, but everybody is not of that class.

2437. The collectors return them as persons whose rates are collectible. Don't you think, if they were forced to pay by legal proceedings, they would do so? —I think there ought to be an amount of summonses in the case of persons who are able to pay and yet refuse to do so.

Mr. Cleary said: —I beg to suggest to you a matter which, it appears to me would facilitate your inquiry. It is in reference to the accounts and the terms of the Act of Parliament. If you take one of the annual accounts that are presented by the Collector-General and investigate the various matters that are stated to be done, you will find that that directly follows the direction in the section of the Act of Parliament. That, in the first instance, gives the total amount of the assessment, and then it gives what, of course, the Collector-General would have to charge himself with, and then it gives various matters subsequently which are never discharged, of those items of assessment; but when you look at the Act of Parliament, which I will point to you presently, that is not so. The frame of the Act fell into a great error. In the first place that should have included the item of vacant houses, because if you refer to the 65th section of the Collector-General's Act you will find that he is directed to include in his assessment all the unoccupied houses. Well, it is perfectly plain, if he is to include the unoccupied houses, the master of discharge ought to contain vacant houses, for that is one of the elements he must not charge himself with. The frame of the Act of Parliament apparently altogether forgot that the 65th section directed that the unoccupied houses should be included in the assessment, and afterwards directed no rate should be paid by reason of unoccupied houses, and he forgot to give that as an item of the account. Well then, there is another omission in the master of the charge which explains the conclusion to a considerable extent. You will see there the element of insolvent houses. If you refer to the section of the Act of Parliament which deals with insolvent premises—immediately before that is the 55th section, immediately preceding the account section, which is the 56th—these two sections throw light on what is meant by insolvent houses; and you will come to the

conclusion that what they really intended to apply to were cases where the houses themselves were liable to the rates, as they are in England, and were in so ruined and dispossessed a condition that they were in solvent. When we come to consider what the nature of the debt here is we find the houses are not charged with the rates. It is merely a personal debt, and consequently when you except the element of unoccupied houses, you leave remaining behind the element of bad debts which never could be collected. I submit, on the true construction of the Act of Parliament, the account directed by it should have included the item of bad debts in respect of insolvent houses. It does not include the vacant houses and bad debts, and I submit, if you take this into consideration, section 55 is explained at once. I have taken a few figures in reference to the query which you have put to the Collector-General, which would show the question answered. For the year 1876 the assessment was in round numbers £280,000, and the amount stated to be collected by the Collector-General was £224,000. The Collector-General returned as uncollectible and doubtful debts £37,000, and for insolvent premises £610. How was the balance to be accounted for? It is to be accounted for, if you take the account as directed by the Act of Parliament—namely, the items for vacant houses and for bad debts. For that year there appears to be about £10,000 for vacant houses, which would be a legitimate matter for discharge under the section of the Act I referred you to, and then there would remain a balance of £20,000 for bad debts—that is debts which were not due in respect of insolvent houses, but due by persons who evaded payment of them, or who had not the means of paying them. If you take these figures from me—I will give them accurately afterwards—you will find they explain the discrepancy in the account.

CHAIRMAN.—The first matter we have to ascertain from the Collector-General is to show in his books some way by which we can see the amount of rates left by vacant houses and unoccupied premises, and according to my judgment, nothing could justify a public department in keeping its books in such a way as that they will not show at the end of the year how the deficiency arose.

Mr. Cleary.—I quite agree in that, but the Act of Parliament has been framed in a very loose manner. It is very misleading, and the framers of it omitted to make the master of the discharge co-extensive with the charge.

CHAIRMAN.—So far as the books are concerned it is not so much a matter of law as of correct book-keeping, and the amount of the assessment appearing on the face of the accounts here for unoccupied houses seems to be a matter of speculation.

Mr. Cleary.—I have had a return from the Collector-General's office which gives the amount for vacant houses for the last two years as £10,000 or £11,000 for each year.

2438. CHAIRMAN.—Was that made for the purpose of this inquiry?

Mr. Cleary.—No, I directed it to be made before this inquiry at all.

Mr. Maylan.—It was made with a view to this inquiry.

2439. CHAIRMAN.—By whose direction was it made?

Mr. Cleary.—By the Collector-General. You have the return before you.\*

2440. CHAIRMAN.—Could you tell us the date you gave the direction?

Mr. Maylan.—It was October or November.

Mr. Cleary.—That was the return I intended to be relevant to vacant houses and bad debts.

Mr. PITTEN.—We are dealing with the Collector-General as a public accountant. We can easily see if there is a deficiency in the assessment that it can be explained by the items of unoccupied houses or bad debts, but what we want from the Collector-General is a statement showing the figures, and without that we

\* The return or gearing, which had been handed in to the Commissioners, was subsequently lost in their premises while away, in the Collector-General's office.

cannot come to any confident conclusion as to the deficiency for the last seven years.

Mr. BEACON.—We are not inquiring into the conduct of the Collector-General. There is no imputation that he has departed from the system laid down by Government or by his predecessor, or that he has not followed it, as Collector-General. It is the system we are inquiring into, and not into the conduct of any individual.

CHAIRMAN.—I quite agree with you. We are in-

quiring into the system, and we have it established to day that this system was unorganized by Mr. Stanton. Mr. Hanlon has stated that the system has existed for twenty years in the office before Mr. Moylan had anything to say to it. That system is as bad a one as could exist in any public office, but the Collector-General is not responsible.

Mr. MURRAY.—For its continuance.

Mr. BEACON.—He did not manage it. There is no doubt of that.

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Mr. Hanlon.

Mr. MICHAEL P. V. TRAPPIE examined.

Mr. M. P. V.  
Trappi.

2651. CHAIRMAN.—When did you first become connected with the office of the Collector-General?—In the year 1866.

2652. How old were you at that time?—I was about sixteen.

2653. And in what position did you commence in the office?—In the first instance I was employed as a supernumerary and temporary assistant.

2654. Afterwards, did you become attached to the permanent staff?—Yes; afterwards the Collector-General made application to the Government in my behalf.

2655. The staff was not classified at that time?—It was not, but there was a difference in the salaries of the clerks. The junior clerks were appointed at £90 a year, with increments of £10 a year for five years.

2656. Will you tell us what the internal staff was?—At the time that I was appointed—I have not got the names, but as well as I can recollect—there were eight clerks. I know that in 1869 that was the number.

2657. These eight clerks were exclusive of the Collector-General?—Yes.

2658. There was no chief clerk?—Oh, yes, but he was included in the eight.

2659. Were distinct duties allocated to each?—Well, the first clerk was my father; he was appointed at the formation of the office, and he was pleased to receive the cash by the Collector-General, and he command these up to the time of his retirement. He had an assistant to assist in receiving the cash, but he also did some other duties in the office which were given to him by the Collector-General. No clerk had any fixed or special duty.

2670. Was the duty of your father and his assistant confined to receiving the money paid by the public into the office, or did it extend to the examination of the accounts of the Collector, and to money received in the collection?—It did not.

2671. It was simply confined to receiving the money?—Yes; the assistant clerk had not a sufficient amount of work to do without getting other duties to discharge from time to time.

2672. But your father's duty was confined to receiving the money?—Yes, but he had also the general management of the office; but that was his especial duty.

2673. Will you tell us the machinery by which money was received. What was the form gone through if any person came in to pay their rates?—The ledgers were at that time kept fully posted up. All declarations and remissions were written off according as they were handed into the office, and my father had full opportunity of knowing, on taking down the book, how the rates stood on any particular house.

2674. Could your father in 1866, when a ratepayer came in to pay, looking at the Index, tell the address of any particular house?—Certainly.

2675. Are those the services we see in the arrear column in the book of 1863 of Mr. Stanton?—They are.

2676. Your father being receiving clerk, had the control of all the ward ledgers?—He had.

2677. What was the system as regards receipts; was it the same as now?—It was the same.

2678. From whom did your father get the receipts

which he issued?—The receipts were kept as they are now in a different office, and they were issued on receipt of a requisition by him. The counter-clock of the receipt which he issued was handed to another clerk, whose duty it was to ascertain that the amount he had returned was correct; and his receipts were checked at that time once a month, but lately once a week.

2679. He kept, and I believe it was kept till lately, a cash book?—Yes.

2680. So that when Mr. Moylan said it was not kept, he was doing an injustice to the office?—He was, and the moment that cash is received it is entered.

2681. Is it with that cash book that the receipts are checked weekly?—No. It is from a return made out by the clerk who checks the account.

2682. I do not quite understand that?—I can show you. These are specimens of the books, the counterpart of the receipts, the same class of receipts, and exactly similar to the receipts issued by the clerk of the cash office; and every morning the receipts of the previous days account are taken and entered into the receipt ledger, and that account is checked at the end of the week.

2683. It is entered by a different clerk to the one who receives it?—By a different clerk altogether, and it is his account I check.

2684. Do the collectors of the various wards get into their collection books the receipts of the money that has been paid into the office?—The blocks of the previous day are stitched together, and they are handed to each collector, and it is his duty to post into his own book the payments made in his ward.

2685. Can he take it home?—No; he does it in the office.

2686. Is that before they are entered into this book?—It is done after.

2687. Are the entries made by the collectors in the books checked?—No; the collectors' books are private documents, and we have never had any control over them.

2688. By neglect on the part of the collector to post a payment made, a demand for the rates might be made again?—That, as a matter of fact, has arisen. That was the case in regard to Colonel Beaumont Smith.

2689. When a collector makes his collection in the course of the day, you said that credit for the money received by him is given in the ward ledger. By what machinery is that done?—The collector hands in each day a pay list setting forth the money he received the previous day, and that is posted into the ward ledger.

2690. You have told us about the desks of your father, who was senior clerk and his assistant—tell us now what other duties were allocated to other members of the staff?—The staff of the Collector-General was so limited, that it was impossible that any set duty could be given to any clerk except that one employed in the cash office. The duties were so multifarious, that the clerks had to be shifted about as occasion arose.

2691. This duty of writing up the ward books, or pay-lists referred to by the collector, was done by different clerks?—Yes.

2692. Was the entry made in the ward book by the

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clock to whom it might be allotted ever checked?—No, it was not.

2693. Under whose control was it? Under whose direct control was it that the temporary clock made these various errors?—Under the direct control of the Collector-General. Mr. Stanton used to look at that himself.

2694. How was it managed? Did the Collector-General call up the clerks and say, for such a week you do so and so?—No, he consulted Mr. Hankin what duty was most pressing, and Mr. Hankin then had the appointing of the duty to be discharged.

2695. And was the desk ever discharging this duty appointed from day to day, or week to week?—Sometimes, but at other times he might be for months at the same duty.

2696. During the time that Mr. Stanton was in office what duty did he himself discharge?—He prepared all the accounts himself for the auditor. He conducted the entire correspondence of the office. Every letter written was either written or dictated by him.

2697. Did he ever take any means of checking over the arrest sheets, handed to him by the collectors, with the ward ledger?—Never.

2698. Was that done by any person?—No, never.

2699. Was he an active man?—Well, he was getting old.

2700. How old was he when he ceased to be Collector-General?—He must have been seventy-three or seventy-four when he died.

2701. Was he Collector-General when he died?—He was up to the day of his death.

2702. Has the number of the staff changed from 1869 to the present time?—It has. On the occasion of my father's retirement no appointment was made.

2703. Was there any cause for that?—As far as I know the Collector-General did not think it necessary.

2704. There was no application made to the Government about any appointment?—No.

Mr. Maylan.—Mr. Taaffe was not on the staff when I came into office. He had been away on sick leave.

2705. CHAIRMAN.—Was he receiving pay?

Mr. Maylan.—He was.

2706. Mr. MURRAY.—How long was he away on leave?

Mr. Maylan.—He was absent about eight months.

2707. Mr. MURRAY.—In what year was he pensioned off?

Mr. Maylan.—About eight months before his death.

2708. CHAIRMAN.—It was on Mr. Stanton's death that you were appointed?

Mr. Maylan.—Yes.

Mr. TAFFE'S examination continued.

2709. CHAIRMAN.—When your father was pensioned off, no application was made to Government about the appointment?—Not that I know.

2710. It has been mentioned that a request was made in regard to classification. What was it?—When Mr. Maylan was appointed Collector-General he was directed to make a report on the state of his office, to give the names of the various officers in it, the date of their appointment and the salaries they were receiving. The report was forwarded to the Lord Lieutenant, and a reply was made saying that His Excellency observed an anomaly existing in the office of the Collector-General that he did not consider ought to exist in any office under Government control—namely, that two junior clerks were appointed at salaries higher than those seniors, and Mr. Maylan was asked whether there was any reason for this. When he discovered that Mr. Maylan was of opinion there was no reason he authorised the officers to be classified, and he increased the salaries of the seniors so as to set them on a proper footing. The letter of His Excellency in reply is here.

2711. Have you a copy of the report?—No.

2712. Do you know was it printed?—No, it was not printed.

CHAIRMAN.—The first letter that appears to bear on this subject is one dated the 4th February, 1870, from the Under Secretary. It refers to a memorial from Mr. C. H. Haslen for an increase of salary, and calls for a return showing particulars as to the staff of the office.

The next letter is one from the Under Secretary, dated 22nd April, 1870. This letter draws attention to the desirability of substituting for the existing arrangement a distinct classification of the clerks in the office, such as exists in other public departments, and requests Mr. Maylan to suggest a scale. It calls for a medical certificate as to the fitness of Mr. Taaffe, senior, with a view to his being placed on a retired allowance. It is also requested in this letter that Mr. Maylan would report at once when he received a communication from the solicitors of the late Collector-General as to the course they intended to pursue respecting the sums due by him on account of rates.

The two other letters on this subject which I now have are those of the 16th May, 1870, and the 23rd May, 1870, which are also from the Under Secretary.—That of 16th May called attention to the anomaly of Messrs. Perry and Lambert having higher salaries than Messrs. Taaffe and Hankin, junr., who were their seniors in point of service, and asked if there were any special reason for this.

The letter of 23rd May conveyed the Lord Lieutenant's approval of a scale of salaries as follows:—

Chief Clerk.	350 by 20 to 350
3 First Class Clerks.	150 by 10 to 200
2 Second class.	100 by 10 to 140

Also approved of the salary of Mr. C. H. Hankin, then Chief Clerk being fixed at the following scale—305 by 20 to 320. And with the view of removing the anomaly referred to in the letter of 16th May, approved of the salaries of Messrs. Taaffe and Haslen, junr., being raised to £170 each.

2713. Do you know how it happened that these two gentlemen, Mr. Perry and Mr. Lambert, were placed in the position of having £150 a year, while their seniors were receiving a lesser amount?—As far as Mr. Perry is concerned, I am aware that the Collector-General recommended that the appointment should be made of an assistant in the cash office. Mr. Perry was clerk in the cash office. He was a near relative of the then Chief Secretary.

2714. Mr. Perry had been a collector?—Yes.

2715. How many years before?—About twelve months.

2716. What would his salary be as collector?—Oh, much more, but his duty was not one that he liked, and he wished to be transferred into the office, and Mr. Stanton allowed the thing to be done.

2717. Mr. MURRAY.—What service had Mr. Lambert?—Mr. Lambert had only a few months' service as Collector. He found it irksome, and I am aware he was satisfied to come into the office at £90. How he managed to get £150 I do not know.

2718. How long had you been in the office?—From 1865. Mr. Perry had been appointed in 1843, and Mr. Lambert a few months after. I had been in the office before either of them were appointed collectors.

2719. But you were very young?—I was.

2720. Were you old enough to be appointed cash clerk?—I was.

2721. Is your own estimation?—In my own estimation, but the Collector-General considered I was more useful where I was.

2722. Mr. BACON.—How old was Mr. Perry?—He will tell you that himself.

Mr. Perry.—35.

Examination by the CHAIRMAN continued.

2723. There is a passage in the letter of 22nd April, 1870.—As soon as you have received intimation from the solicitors of Mr. Stanton's executors as to the course they intend to pursue in reference to the sum

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due on account of rates"—that could not refer to money in the hands of Mr. Stanton—I—Yes, I think so.

2724. How was it possible for Mr. Stanton to have money in his hands at the time of his death?—Because there was no check on the Collector-General. He could draw what he liked, and I think he had overdrawn, and his executors had to refund some money.

2725. For what purpose had he drawn?—I cannot tell.

2726. Was it for office purposes?—I am aware that he did not keep a private account, and that he was in the habit of drawing on the office account for his private expenses.

Mr. Hopkins.—His son-in-law, Mr. Swift, who was a collector, gave him a good deal of money on his own account—

CHAIRMAN.—As a lawyer, and one having experience in the examination of witnesses, I know that it is very inconvenient to interrupt the examination of a witness, but if any gentleman thinks that he has anything to say bearing on the case let him put it in the form of writing, and I will take care that he will have an opportunity of correcting any misrepresentation.

2727. My object in calling attention to this paragraph is that I observe in a bill that was supplied by the Collector-General, there were certain provisions made to make the Collector-General able to sue for debts due to his predecessors, and I thought that paragraph had something to do with that. It appears, however, that it does not refer to that, but that he had money in his own hands, and that he had only a single account for his own money and for the public money. At the time of his death it was found that he had drawn more than his salary would come to, and his executors repaid it. Since that time the clerks have been classified according to that letter?—They have.

2728. Is it your experience that the classification was a satisfactory one?—I do not quite understand the question.

2729. You were in the office prior to any classification in the statement in question?

The following is the statement in question—  
**A STATEMENT of the Salaries paid to the CHIEF CLERK and CLERKS in the Department of the Collector-General of Taxes in comparison with the Salaries paid to the CHIEF CLERKS and CLERKS in several of Her Majesty's Departments in Dublin (as shown by the Treasury estimates for 1877-8).**

—	Chief Clerk.	First Class Clerks.	Second Class Clerks.	Third Class Clerks.
Board of Public Works.	No Chief Clerk.	£350 by £50 to £500	£250 by £10 to £200	£100 by £10 to £100
Local Government Board.	do	£350 by £50 to £500	£250 by £10 to £200	£100 by £10 to £100
General Registrar's Office.	£500 by £25 to £600	£250 by £10 to £200	£210 by £10 to £200	£90 by £10 to £100.
Collector-General's Office.	£200 by £10 to £250	£150 by £10 to £150	£90 by £10 to £140	No third class.

2730. Mr. BROOKS.—That shows that the salaries in the Collector-General's office are about half those paid in other public offices in Dublin?—That is so.

2731. Mr. PHILIPS.—It has been given in evidence by the Collector-General that your position in the office is that of principal book-keeper. Is that so?—I do not think so at all.

2732. Although you are not, you superintend all posting and entries in the office books?—I do.

2733. You consider yourself the chief over that duty?—I do.

2734. And you consider that you can instruct your subordinates?—I do.

2735. Am you conversant with the system of double entry book-keeping?—I cannot say. I have never been in a merchant's office. Of course, I know book-keeping, but I do not believe, from my knowledge of accounts, that the ledger kept in the Collector-General's office is at all a proper one, and I have prepared a form that would meet my views.

2736. Do you know the books necessary for book-keeping. One of the books is a cash book?—Yes.

2737. The object is to show your receipts and payments, and check your balance with your bank account?—Yes.

tion of the clerks; you have been in the office since 1870 up to the present time, and, therefore, you have experience of both ways, I want to know whether you think that the present system is better than the system before the classification was made?—Indeed I do.

2738. Well, I want to know do you consider that a better classification, or any other classification, could be made so as to make the office more efficient?—I do not.

2739. In point of fact, having regard to the members of the staff, you think it is a satisfactory classification?—Well, yes.

2740. Mr. MURRAY.—Was that classification made according to their total length of service in the Collector-General's office as a whole, or with regard to their services as clerks only?—With regard to their service as clerks only.

2741. Therefore the service given by men like Mr. Lambert or Mr. Perry as collectors was not taken into consideration?—Well, I think the only man affected by that—I am not sure—was Mr. Charles Haslett. At present he is first class clerk in the office. He was appointed before Mr. Perry, or a month afterwards, for he had been appointed temporary assistant in the office.

2742. But these young men were put over the heads of you a good deal. Was their total service in the Collector-General's department longer or shorter?—Shorter. I was appointed to the office before Mr. Perry or Mr. Lambert.

2743. Mr. Buscos.—Have you seen any tabular statement, or comparative statement, showing the difference between the payments made to officers in the Collector-General's office and the other public servants in the city of Dublin?—Yes.

2744. Is that the document?—(produced)—It is.

CHAIRMAN.—This purports to be a statement of the salaries paid to the chief clerk and other officers in the Collector-General's office in comparison with the chief clerk's and other clerks' salaries in Her Majesty's service in Dublin?—Yes.

2745. The next is a journal, or intermediate book, embracing all the transactions of the cash books, items that are not cash, remittances, for instance, which are to be posted into the ledger. The ledger is an account-book, showing every possible account, and bringing to a focus all the transactions of the office?—Yes.

2746. If you had such books as these, do you think that the word ledgers would have been left in their present unsatisfactory condition as regards their incompleteness?—Well, indeed, I do not.

2747. Do you not see that they, of necessity, would have been balanced?—I do.

2748. In order to complete your ledger?—Yes.

2749. It is clear the accounts should be kept on the double entry system, and, moreover, I think the officer who has charge of the books should be an experienced book-keeper.

2750. CHAIRMAN.—You have told us of the time your father was receiving the money that it was possible, by looking at the ledger, to find the amount of advances due on particular premises. Up to what time did that continue to be so?—Up to 1870.

2751. How was it that system ceased in 1870?—I cannot say. Mr. Haslett would be the proper person to explain that to you. From the date of my pro-

Aug. 9, 1874.  
Mr. M. P. Y.  
Talbot.

motion I am prepared to answer any question, but I think Mr. Hanlon should be accountable up to the date of his retirement.

2752. In 1870, when this ceased, who was the gentleman who looked after the small lodgers—I—Mr. Hanlon.

2753. And you don't think you should be called on to answer as to that—I do not.

2754. When you became chief clerk you found those arrears were not entered—I did.

2755. Did that cause embarrassment in the office, the fact of the arrears not being entered—I knew it did.

2756. When a person went into the office to pay rates was it not easy to tell him the state of his account—I—Indeed it was not.

2757. I believe that in latter times people going in to pay rates were detained a length of time in the office, and would often leave without paying them, and afterwards give trouble to the collector—I—Yes.

2758. Did that detention and delay arise from the fact that you had not got the arrears to refer to—I—it certainly caused some of the delay.

2759. Did it throw any additional duty on the receiving clerk and render his position more onerous—I—It did.

2760. Has there, in fact, been considerable delay in the office when a person went in to pay rates—I—Very frequently.

2761. What has that arisen from—I—Partly from the fact that there was only one clerk to receive the money, and the number of people to be attended to.

2762. Do you ascribe it to any other cause—I—The fact of the arrears not being brought forward would account for it.

2763. Have complaints been made by people going to pay rates that the rates will not be taken from them in reasonable time—I—Certainly; and my attention was frequently called to it by the receiving clerk himself, Mr. Lambart.

2764. Have complaints been made of ratepayers not only having been detained, but not having been treated with the courtesy, the public have a right to expect—I—Frequently.

2765. Have you caused those complaints to be investigated—I—I have.

2766. Did you find them well founded—I—Occasionally, I did.

2767. Do you consider that occasionally in later years there has been in the office, towards the public, a want of proper courtesy—I—Most unquestionably, on some occasions. I spoke to the Collector-General himself and he investigated some of these cases and reprimanded the officers whom he considered in fault.

2768. Was there any person especially complained of—I—The gentleman most before the public was Mr. Lambart, Mr. Perry was also in the office, I heard complaints made of him.

2769. Have complaints of that character been numerous—I—Well no, they have not been numerous. Besides that I find in many instances the public themselves have been hard to deal with. Many men coming in to pay taxes do so with reluctance and expect an amount of civility and attention that it would be hard to give them.

2770. But in some cases you found complaints well founded—I—Yes.

2771. Give us a specimen of the character of those complaints, for it is a matter that has been a good deal spoken of—I—Small ratepayers say they would not come into the office at all, because they were not civilly treated and that they would not pay anyone but the collector. Instances have occurred to myself where parties came to me signature and left me a cheque for the rates, and stated they would not go into the cash office.

2772. Did you bring these matters under the notice of the Collector-General—I—Generally I did, and the minute book of the Collector-General will show that he took notice of it on more than one occasion.

2773. Have you any power of correcting that, except by remittance—I—None.

2774. The Collector-General has the power—I—The Collector-General can, I cannot. The Collector-General has the power to impose a fine, commencing at £10, and going up to £20.

2775. Has that power been exercised—I—I think it has; my belief is that it has.

2776. Have you known complaints made as to delay at a time when there was not any pressure on the office staff below, when the staff were not over-worked—I—I think so.

2777. Have they been more numerous when the office-staff was overworked—I—I think not.

2778. The complaints are of incivility and want of courtesy to the public, not merely that they cannot be attended to by reason of the exigencies of business—I—Of course; and these complaints often arise from the office being crowded.

2779. Do you think the power of fining, which the Collector-General has, do you think if that were exercised that it would be sufficient to check any slack from acting in that way—I—I think it would.

2780. You don't think you would require any special power for that—I—No.

2781. You have told us that you yourself were not responsible for what occurred before you became chief clerk. When you became chief clerk did you bring under the notice of the Collector-General the change which had taken place in the books from Mr. Staunton's time, and the fact that it was associated with difficulties in the office—I—I did, several times.

2782. What only did the Collector-General give to that. First, are the communications from the offices to the Collector-General verbal—I—They generally are when the Collector-General is in Dublin.

2783. You never send written minutes to any another—I—I think not.

2784. Or written reports—I—I sent the Collector-General a written report when he was absent.

2785. On that subject—I—Yes; about the arrears not appearing.

2786. When was that report—I—in 1876.

2787. Is that report in the office—I—I have got a copy of it.

2788. Mr. MURRAY.—Was that soon after you became chief clerk—I—it was. That is in my letter to the Collector-General. It is dated 28th August, 1876.

2789. What was the date of your becoming chief clerk—I—it was shortly after Mr. Hanlon retired.

2790. CHAIRMAN reads the letter of the 28th August, 1876, viz.:—

"Collector-General of Rates,

"Offices—80, Fleet-street, Dublin,

"This day of August, 1876.

"My Dear Sir,—Mr. Gurnett has not as yet given me the names of his secretary and will not, as far as I can learn, be released from attendance at the National Bank before the end of the first week in next month, but even so, will not be ready at once to commence duty. I would return from setting upon such portion of your letter which directs us to despatch Mr. Hay, until I had explored and begged you every facility to consider my return to have done as will affect the working of the department. You will recollect that about 1st October last, before the vacancy caused by Mr. Hanlon's retirement had occurred, you employed Mr. Hay owing to the extension services that had then commenced in the office from one cause or other. Mr. Hanlon retired on the 1st January, and, as I have stated, Mr. Gurnett is not yet in a position to commence duty, so that we have had the extra hand for not more than three months. One member of your staff, Mr. Daly, was absent for six months, and another, Mr. Lambart, absent for more than six weeks during the period with which I am dealing, so that in reality the staff was, for more than five months absent in hand, and this in the face of existing services.

"Mr. Hay is a most excellent and intelligent clerk, and owing to his having a considerable portion of the arrears have been paid under his management before his departure, and making his services still to remain, at least for the present, the amount of necessary will increase rather than diminish. I beseech you particularly of the existing services. I need hardly say to you, that, with large burdens of work at its disposal, certain of office work should not be allowed to accumulate. It is the duty of those responsible for the working of the department to have them cleared off as expeditiously as possible.

"I suggest to you that not only should Mr. Bay be retained, but that a couple of extra hands should be employed until all accounts shall have been completely paid up. You will then be in a position to determine exactly whether the current work can be done by the permanent members of the office staff; and if it can, I think it is morally ~~advisable~~ <sup>advisable</sup> for yourself to discuss with all the temporary assistants, but you may take my word for it that unless you get rid of the servants, and I pledge myself that it cannot be done by the existing staff, the department will be impeded, and that you, as the person responsible for its working, may be involved in blame and trouble.

"I can say no more to you on the subject, and if you do not consider it right to act on my suggestion, and that charge shall continue to be made against the department, consequent on the accumulation of arrears, except of the items can fairly be attributed to me."

"I am, my dear sir,

"Very faithfully yours,

"(Signed),

M. P. V. TAUNTON

Denis Meylan, Esq.

There is a reference there to arrears, does that refer to arrears in the business?—It does.

2791. Have you got the particulars of the then existing arrears—I have (produced).

CHAIRMAN reads list of arrears, viz.—

**LIST OF ARREARS OF OFFICE REVENUE** prepared for the information of the Collector-General of Revenue.

**POSITION OF PAY RECEIVERS.**

**Serial.**

Kingsdown, not posted from	28th December, 1874.
South East, " "	"
North East, " "	31st December, 1873.
<b>Copy.</b>	
North Dock, not posted from	1st July, 1876.
Royal Exchange, "	"
Metropolitan-quay, "	"
Under-ground, "	"
Wood-quay, "	"
Warren, "	12th July, 1876.

Invaluable arrears not written off ledgers with the exception of some for the past four years.

Armen-quay,	Warrants and remittances.
East-quay,	"
Hoxton,	"
North City,	Debentures, warrants, and remittances.
North Dock,	Warrants and remittances.
Rotherhithe,	"
Finsbury,	"
Manor House,	Debentures, warrants, and remittances.
Monmouth-quay,	Warrants and remittances.
Royal Exchange,	Debentures, warrants, and remittances.
South City,	"
South Dock,	"
Tottenham,	"
Under-ground,	Warrants and remittances.
Wood-quay,	"
Bermondsey,	Debentures and remittances.

The office ledgers for the current year, with the exception of the Armen-quay and Bermondsey Districts are not completely account.

The amounts for 1875, including valuation schedules have not been prepared for the audit.

With the exception of the Armenquay Ward, the arrears have not been transferred to this year's ledger.

Those of the clerks have still to get their lists of arrears for the present year.

The following work is of a more pressing character, and must be immediately commenced, viz.—the preparation of the New Books, Logans, and Colleagues' Books for next year.

I cannot say that the Collector's Books for the present year were not prepared in proper time, and as I have above mentioned, the ledgers are in a most imperfect state.

(Signed)

M. P. V. TAUNTON,

Clerk Clerk,

28 August, 1876.

2792. You mentioned the pay sheets were not posted up for a length of time. Do you mean the pay sheets brought in by the collectors were not posted up in the ledger?—I do.

2793. How then was it possible if a person came into the office and wanted to ascertain from the ledger as to whether the rates on my particular premises in Kingsdown were paid from the 1st January, 1875, up to the date of this letter in August, 1876—how was it possible to ascertain it?—It was impossible from the office books.

2794. So that if a taxpayer came into the office, and said "I want to know what my rates are, and I will give you a cheque for them"—you could not tell him?—No.

2795. He would have to go away!—He would. They could not be ascertained for him.

2796. As to this letter you wrote to the Collector-General, and which has been read, did you get a reply to it?—I did. It is dated 29th August, 1876, from Harrogate. It is as follows:—

"Prospect Hotel, Harrogate,

"29th August, 1876.

"MY DEAR TAUNTON,

"I have read with attention yours of yesterday, and I cannot honestly subscribe to the views you put forward. Of course Mr. Bay will be compelled until the new appointment can be made responsible. You labour under a strong delusion respecting my power to lay large sums for arrears. The original resolution for the removal of large debts passed out the court to be pursued as special expenses—simply suspending the hour of four o'clock for the staff to retire, and requiring additional assistance. When I made a affidavit in accordance with that rule, Mr. Blunden, in the most severest manner, directed me by writing that the work could be done within the ordinary hours. I am convinced that as Mr. Mayall's making a singular mode of audit will be delayed, and the heavy payments for arrears discontinued. Were the payments under your charge more judicious and less inclined to release, the vast amount of arrears you name would not exist. Mr. Bay, who had the deposits to give value for the remuneration he received, did more than any two of those under your control. You have incurred a duty which should be discharged, that is the inspection of arrears and other arrears, for which £60 was allocated. I have continually expressed a wish to take charge of a portion of such inspection. . . . .

"Truly yours,

"DANIEL MEYLAN.

"M. P. TAUNTON, esq."

2797. What does he mean there by saying £60 was allocated for that particular duty?—After Mr. Meylan's appointment he directed me to inspect these insolvent premises, and when the classification was made the salary of the second clerk was reduced, and on Mr. Meylan's representation I got an increase of salary, which is referred to there.

2798. Was that over and above the amount that would be mentioned in the classification?—It was. I wrote to the Collector-General, stating that he was labouring under a mistake; that I had inspected the premises, and that in fact I was obliged to do it, because there is a return to be made to the Corporation—a return of the Grand Jury screen, and a declaration is required to be made, and I made such declaration.

2799. Had you further conversation with Mr. Meylan on the subject?—I wrote on 1st September, 1876, as follows:—

"Collector-General of Revenue,

"14, Fleet-street, D.C.L.

"1st day of September, 1876.

MY DEAR SIR.—This is receipt of yours of the 29th, and regret that you do not consider it right to adopt my suggestion. I am not, I assure you, labouring under any delusion whatever as to your powers, and am aware that from the very inception of the department, collectors have been from time to time employed in it. My father tells me that, as well as his memory serves him, Mr. Steart had *alors* or *autre* extra hands employed during the five years, and that he does not think a single year passed during which one or more were not engaged.

The correspondence at the time shows that the small number of clerks were appointed with the view and intention of, at the busy season of the year, getting temporary assistance.

"You are quite in error in saying that I "have omitted the inspection of insolvent or other arrears". I have already this year inspected the lists for several weeks, and would have had that duly finished on the 1st, but the simultaneous calls on the time of the collectors have prevented them having time ready. Now that the 31st August is over, I will at once complete the inspection.

"You forget that it is necessary that I should take a deduction that I have done so every year, and that I did so last October respecting the lists for 1874. We have been considerably busy this week, and have got a great deal of money. There were several people here up to 11 o'clock.

"I had a visit this morning by a gentleman who had just returned from Harrogate, and was glad to have that you were looking very well.

"I will write to you again to-morrow, and will then expect to be able to give you notice of the amount of the collection for the week.

"Very faithfully yours,

(Signed) M. P. V. TAUNTON,

Daniel Meylan, Esq., D.C.L.

See p. 189.

Mr. M. P. V.  
Taunton.

Dec. 5, 1876.  
Mr. M. P. V.  
Taaffe.

2800. Was there any further correspondence?—Yes; Mr. Moylan's reply to that letter. It is dated 2nd September, 1876. It is as follows:—

\* Prospect Hotel, Barrack,  
2nd Sept., 1876.

\* My DEAR TAFFE.—Imposing what you state about unprinted necessary, Master Lynch's observation on a very moderate amount charged under that head in one of the Collector's early accounts, if I recollect correctly, the sum did not much exceed £100, or perhaps £150. The Collector-General wrote an explanation that the collector was exceptional, and would be future to reduced considerably.

\* The Privy Council ruled unprinted occasional pressure and provided to meet the difficulty by suspending the books for examination. Facts are much safer to rely on instead of vague recitations or memory, especially the copy of certain clerks could be only for a few days at the formation of the department, and before the staff was completed. I dare say the first accounts can be had which contain the means necessary. I think on consideration you must admit that the duties of first clerk and those of reporter are more than incompatible. The clerks are now in the altered position you occupy should not absent of discharging an increased duty.

\* The only want you reported to me as 'imperative' was Mr. Mason's.

"Truly yours,

\* DENN NEILLAN

\* M. P. TAFFE, Esq.

2801. And Mr. Moylan then returned?—He returned.

2802. In the first letter written to you he stated that were the gentlemen under your charge more industrious and less inclined to idleness such an amount of arrears would not have existed. Were there want of industry in your office?—I don't think so.

2803. And the Collector-General followed up that charge as to the doing of the work?—He did not.

2804. Had you ever any conversation with him as to bringing before the notice of Government the fact that there was this large amount of arrears outstanding?—I had.

2805. When was that?—On several occasions. When the Collector-General told me he did not consider that he had power to employ servants, I told him that he ought to apply to the Government if he had any difficulty about it.

2806. Was there any letter written on that subject?—No.

2807. Did the Collector-General give you any reason for that?—No; he considered the arrears could be pulled up if the offices discharged their duty.

2808. When were these arrears, as to Kingstown, pulled up?—They are not perfectly pulled up at the present moment.

2809. What is the present state of your books as regards the posting up of arrears?—They are not fully posted up.

2810. Are any of the ward-ledgers a year in arrears?—The usual ledgers are.

2811. Are any of the ward-ledgers for the city fully posted up to the present time?—Not yet.

2812. What is the average amount of arrears on ward-ledgers for the city at the present time?—I should say about a month.

2813. Any others more than that?—I don't think so.

2814. As regards the other masters mentioned here, the Aran-quay warrants of remission, and so on, were they written off?—Some were and others not. If they were written up, a great deal more accurate returns could be made of the arrears than could be made now.

2815. With the exception of Aran-quay the arrears were not transferred to this yearly ledger. Had you any conversation with the Collector-General on that?—He would not pay for it as extra work, and we could not get it done in the office.

2816. Give us a sketch, commencing with the beginning of the year, of the duties you have to do. Take January. How are the affairs in the department employed in the month of January?—They are engaged posting up for the month of December, and preparing books. This year Mr. Moylan has given

assistance for the preparation of the books, and consequently a great deal more time will be given.

2817. What was the occupation of the clerks during the month of January last year?—Preparing the books and putting up the pay lists for the previous year.

2818. In a considerable number of cases that was not done?—Certainly.

2819. In January when the clerks ought to be putting up the arrears what were they doing?—There would be more arrears if they were not employed on them.

2820. What amount of time does the preparation of the books for the collectors take?—Some of the collectors' books were not prepared until the end of May, 1876.

2821. How many clerks are generally engaged in that work?—Two were employed on it last year.

2822. If you had two clerks employed exclusively in preparing the collectors' books, what time would it take?—Little more than a month keeping them constantly at it.

2823. Suppose you allocated that duty to two clerks in the office, if detained by other business, would it take more than a month?—It would, I think, the collectors ought to have the books in the first fortnight in January.

2824. What is the first time you can commence to prepare these books?—They might be commenced in the month of August, everything but the figures.

2825. Mr. Murray.—The revised valuation would not be in it?—No, but that could be added.

2826. CRATHORN.—Could the preparation of these books be facilitated by using printing save that it is—I don't think so, the streets and door numbers only could be printed.

2827. Would not only one copy be required for each street?—It would be an expensive way of doing it. There are new headings created and alterations.

2828. Do you think that if you had a sufficient staff and help that you could, without difficulty, have these books ready and in order in the third week of January?—I could. They used to be ready in all times.

2829. How were they ready before the end of January?—Because two or three clerks were employed doing extra work at those new books.

2830. Were they paid for that extra work?—They were. It was a system approved of in old times by the authorities, some of the clerks had very small salaries and this was intended to supplement their salaries.

2831. Is the duty at present also to be asserted for by an increase of business on the clerks?—No, I don't think there has been much increase of business. The staff of clerks is too short, and seven men have now to do what eight did before.

2832. Up to the present year it was not done by this extra scrieriancy work?—Not the entire of it.

2833. In old times it was?—It was.

2834. And the reason by which they were got rid of in former times the extra scrieriancy work was given up?—Certainly.

2835. Was that economy?—Mr. Moylan did not consider that he was justified in expending the money on scrieriancy.

2836. That is a subject on which you had a correspondence with him?—Yes.

2837. After the books are prepared what would be the next extra work to which the clerks would be put?—The system of the allocation of the money is a very complicated one, and would take a considerable time.

2838. It would take a considerable time to have short?—I have already described to you the system of checking accounts in the office. Each morning it is the duty of a clerk to take up the other block of the previous day and ascertain how much of that is paid in the Aran-quay ward to the consolidated rate, how much to the water rate, and so on. That is calculated, and the gross total is made up of the day's collection, 15th

September, £124 1s. 1d. That is checked with the bank books and the cash-book every day. That takes up a considerable time.

**Mr. PHEAS.**—A sort of analysis?—Yes. That is contained every day in the week, and the gross amount paid into each ward calculated every Saturday morning.

2839. **Mr. MURRAY.**—Is the same clerk kept to that work?—Yes, generally. The amount received in the office on each Saturday is transferred to another sheet—this one. You will see the amount £152 11s. 9d. is transferred to the allocation sheet. The amounts of each collector's pay-lists are analysed and put into this sheet, and a gross total made, for each ward, and the entire collection for the city is brought out here. The entire amount of rates collected in the city in that week is £10,400 10s. 5d. These figures having been discovered they are transferred to another sheet—auxiliary sheet number one. This sum £3,067 12s. 5d. is put in here. This is done in order to ascertain what proportion of that should go to sewer rate, police tax, ground jury tax, and poor rate.

2840. **Mr. PHEAS.**—Does it also show the particular assessment?—The yearly assessment it does. These types when ascertained are transferred to another sheet, auxiliary sheet number two, to ascertain the amount of each rate going to each particular assessment, and also to deduct two and a half per cent., the charge for collection which is transferred to the office account every Monday, the same time the transfer is made to the several accounts.

2841. You pay over to the several Boards the actual amount of money received on their account?—Exactly.

2842. Mr. Haslett referred to some arithmetical calculations he made. Can you explain that?—There are the tables to which Mr. Haslett referred—as allocation table. Having ascertained there was £3,000 odd, then we wanted to ascertain how much of that should go to poor rate, and of that £3,000 I find of that £143 10s. 1d. to sewer rate; £193 13s. 8d. to police tax; £278 6s. 17d. to Grand Jury rates; £891 17s. 5d. to poor rate, and the £278 6s. 11½d. to the improvement rates.

2843. That is the distribution of the £3,000?—Yes. That would make it a little more in each. You have got the figures given down to precise.

2844. **CHAIRMAN.**—I see in the report for 1875 and 1876 a sum of money certified by a note as contribution by Government in aid of rates?—The expression of that is this. The Government buildings were exempt from rates, and within the last three years the Lords of the Treasury made a grant of rates. They got a return of what would be the valuation if there was no assessment, and they paid the amount for which they would be liable if Government property was liable. That came in in a lump sum.

2845. Do you allocate that to the various rates exactly in the same way?—Exactly in the same way; treated in every respect as a payment of rates.

2846. In the first page of this report you mention the sum notified for collection in 1876, £280,371 6s. 5d., and the whole amount received in that year is £251,843 5s. 5d. Taking the difference between these two as the deficiency on the assessment is obviously not correct, because £35,843 5s. 5d. increases annually in four years. For the purpose of comparison it does not exactly show the amount on the assessment for one year, but, taking one year with another, the deficiency is about the same?—Yes.

2847. This sum of £280,371 6s. 5d.—does that include the amount the Government contribute?—It does.

2848. That is a thing we would like to know. The Government contribution does not appear in the assessment-book?—It does not.

**Mr. PHEAS.**—In the calculation I made I discovered the Government contribution had nothing to do with the assessment. There is a note explaining that on page 7 of the Report of 1875.

2849. **CHAIRMAN.**—Is that sum the tot of the assessment-book?—It is not. That includes the Government grant.

2850. £280,371—does not that include the Government grant?—It does not.

**Mr. PHEAS.**—In the statement which I made I excluded the Government contribution.

2851. **CHAIRMAN.**—For the purpose of comparison it does not appear here in the sum of £280,371, and it ought not appear here (in the amount collected)?—Well no, for the sake of comparison.

2852. **Mr. PHEAS.**—The object was to show the money was paid over to the various boards. It was distributed, and that was the object of introducing it?—Yes. It was allocated to the various boards.

2853. **CHAIRMAN.**—During what period has the Government been paying that contribution?—I think they made two or three payments. It was three years' payments.

2854. You have explained to us the system of allocation, and that takes a considerable time from the staff?—It does.

2855. That must be done weekly?—It must.

2856. That cannot be done without the ledger being posted up?—It can.

2857. It is a mere distribution of the cash received?—Yes.

2858. Explain to the Commissioners what other work you have to do in the office. Have you anything to do about the jury lists?—No.

2859. That is done entirely by the collectors?—After the collectors have made their inquiries there is some clerical work to be done, but not within the office hours.

2860. Are the lists prepared by the collectors themselves?—No. The statute imposes the duty on the Collector-General.

2861. State exactly what is done as to the preparation of the jury lists?—The collectors hand me a list of names, and they are put in alphabetical order and arranged, and those are handed to the Collector-General.

2862. Are these copied after office hours?—They are. These are paid for separately.

2863. The collectors, I presume, are responsible for making proper inquiries, and having proper names on those lists?—They are.

2864. Does the Collector-General revise them in any way?—Yes. He looks over them.

2865. And any errors made by the collectors are corrected afterwards?—Of course.

2866. Does it often happen that persons who alone exemption from being on juries come and give information direct to the office?—Yes, frequently. On some occasions they consider their names have been put on wrongly.

2867. Do you make entries of such applications?—Generally I do. The collectors make a note of it, so as not to include these parties the following year.

2868. Are these applications frequent?—Not very frequent.

2869. You are careful to attend to them when made?—Certainly.

2870. Do you exercise your own knowledge in going through the lists?—I do.

2871. I believe a great number of men possessing in certain professions are exempt, such for instance as apothecaries?—Yes.

2872. You strike out those names?—Yes.

2873. In the last Jury Act there are provisions by which persons who do not occupy houses themselves ought to be relieved on jury lists, persons entitled to real estate?—Yes; but probably that is a dead letter.

2874. The only machinery for that is by the collector?—Yes, by making inquiry on the subject.

2875. Are many names put on by reason of that clause?—Very few. There is nothing to compel persons to give the collector information.

2876. There are provisions in the Act of 1876, in reference to Directors of Public Companies being per-

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on the jury lists irrespective of being occupiers of houses—Yes, the plan we adopted for getting their names, was by addressing a communication to the secretary of each company, and asking them to furnish a list of the directors.

2877. Did they do so—in very few cases. We adopt the course also of applying to the head of each department for a list of its officers.

2878. Do you insure that medical men and apothecaries are not put on it—I consider that the collectors do their work most carefully.

2879. Do you get returns showing who practice medicine in Dublin?—There is such a list in *Mac's Directory*.

2880. Do you use it at all?—I do.

2881. Mr. FINNERS.—The information to which you have referred—under what authority do you make it weekly? Why not make it monthly?—I think it is a *Ferry Council Order*.

2882. Would it not save much labour if made twelve times a year instead of fifty-two?—Certainly, it would save a great deal of time. At the same time I consider it much more satisfactory to do it weekly. If mistakes occur they can be more easily corrected.

2883. If there were a proper system of accounting no mistake would occur. If it could be reduced to twelve times a year, would it not very much relieve the labour of the office?—It would.

2884. Mr. MUNNAT.—Is it more convenient to the Boards to get it weekly?—Certainly, the Boards would have serious objection to any alteration being made. The Boards would object altogether to having it made only once a month. For instance, the Water Works Committee frequently make appropriations to the Collector-General to make payments on account.

2885. Suppose an average payment were made once a month, would that satisfy the Boards?—I don't think so.

2886. Mr. PHILIPS.—If you advertise them money monthly and make your allocation once a year?—I think that would not do either.

2887. Mr. REEDS.—With reference to the question of the jury lists, do you know, Mr. Taffin, whether members of the mercantile community having offices in such places as the Commercial Buildings, the Leinster Chambers, and in these houses where there are large suites of offices occupied by gentlemen exclusively engaged in mercantile affairs in the city of Dublin, but resident in the suburbs, whether these gentlemen are enabled by the present system to evade their duties as jurors?—They most unquestionably are. No man is retained on the list who does not occupy premises separately rated.

2888. CHAIRMAN.—But that does not arise on account of any default of your department in carrying out the law, but it is on account of the law itself as it now exists?—It is owing to the defective state of the law itself.

2889. Would it be legal for you on account of the information you receive to put the names of such gentlemen on the jury list?—It would not. The persons whom the Collector-General is directed to retain are persons rated at £20, and those men are not rated in that sum separately. I may take this opportunity of mentioning, as we are now upon the subject, that formerly a great number of persons who were occupiers of the Commercial Buildings were all rated, but in order to evade the possibility of service as jurors they got themselves taken off the rate book, so that at present only the name of the occupier of the buildings, Mr. Fred Stokes, appears on the book, and I have not the slightest hesitation in saying that the course pursued is taking the names of the other occupiers of the rate-book was done for no other purpose than to enable them to evade service as jurors, and I may add that indeed Mr. Stokes told me as much himself.

2890. You of course receive the prompt for the striking out of the list from the Clerk of the Peace, who sends them to the Collector-General?—Yes.

2891. And that prompt states the claim of persons who are to be put on the list?—Yes.

2892. And you are obliged to follow the directions thus given by the Clerk of the Peace?—Yes.

2893. And are the directions such that you cannot put the gentleman to whom I have referred as the collector?—We cannot put any person on the list except a £20 rated occupier, with, of course, the exception of those persons who were liable to tax us on account of freehold or leasehold property.

2894. The same thing could be done but merely in respect of public buildings, but if a man were anxious to evade serving he could do so by getting a friend of his exempt under the statute to be rated for his house or for two or three houses?—His attorney could.

2895. Could he not evade service if he exercised his privilege to take so much trouble by the course I have indicated?—Certainly. Of course the person liable to taxes should be in occupation. Making another man a permissible occupier would at once do away with his qualification as a juror.

2896. I think now you have told us well as you can all that your office has to do with the preparation of the jury list?—I think so.

2897. Will you direct your attention now to the Parliamentary franchise list, and will you tell us what the duties of your office are in connection with that list?—The Parliamentary voters list is not made in the office at all, or at least not during office hours. It is paid for as extra labour. I shall be happy to describe to you the course I adopt in framing that list.

2898. What course do you adopt?—In the first instance there is a printed list for the present year. Now next year when I come to prepare that list I will go over the rate book and check over the names on the printed list with the rate book, and I will put a check mark on the rate book when I find a new name is there, and if I find that any name published on the list has been removed from the book I strike it out of the list. I then ascertain whether the printed list is perfect by going over the rate book and inserting any new name or the name of any person who may have been previously struck out on account of not paying taxes, but who had since paid them. These lists are then copied and handed to the collectors about the 1st of July, and immediately after that they set to work and strike out the names of any persons who have not paid their rates, or of any persons who may have been wrongly inserted, and insert the names of any persons who ought to have been inserted. These lists are then sent to the Town Clerk, and it is his duty to have them printed, and we hear no more about them until the revision comes on, and then the collectors attend before the Revenue Barnasters and assist them in revising the lists.

2899. You stated in the first instance that you got the previous year's list, and that you took the assessment book or rate book made out for that year and compared them. You are aware of course that under your original statute it is only the occupier of a house over £5 that is rated?—Certainly.

2900. And you are also, doubtless, aware that by the Act of 1858 that persons who are rated for a sum over £24 are entitled to the franchise?—Yes.

2901. Do your assessment books show on the face of them who the occupier of a house is that is rated between the sum of £4 and £8?—Only in the event of his being a yearly tenant.

2902. Will you tell us, on account of the legal point that arose, what the directions are that you give the collectors for the purpose of making out the assessment book?—The direction of the Collector-General, acting under high legal advice, is that, they are not to insert the name of any person who is a weekly or monthly tenant on the rate book, but that if they find a person occupying premises yearly, rated between £4 and £8, they are to put him on. It is not only in cases between £4 and £8 that the weekly or monthly tenant

is not rated, but in other cases, no matter what the value of the premises may be, he is not put on the list.

2903. You say that the Collector-General gives that direction upon legal opinions given to him on the subject?—Yes; there were two cases submitted.

2904. I think it would be as well if we had those two legal opinions?—I have not got the original documents, but the opinions are printed.

2905. Very well, we will have them taken down in our notes. What means have the collectors of ascertaining whether a man is a weekly or monthly tenant or a yearly tenant?—Simply the inquiries made at the premises.

2906. And do they take the word of the man himself?—They take the best available information. There is no power of compelling any person to give such information, and I believe as a consequence of that state of things that they get a great deal of wrong information.

2907. For instance, if you ask the man himself and he tells you that he holds the premises by the year, would that information be sufficient to justify you in inserting his name?—Yes; I don't know that the collectors have any means of getting further information.

2908. And on the other hand, I suppose if a man told the collector that he held the premises by the week or month, they would not insert his name?—Yes.

2909. Does the Collector-General give any directions as to that?—He gives directions that such men are not to be inserted on the list.

2910. I am not talking about any directions as to the striking out of the list, but I am asking does the Collector-General give any directions as to how the collectors are to acquire information?—Well I cannot say that he actually does, the practice is, that when the collector is going his round making his collection, or serving his notices, it is his duty to make every inquiry he can as to who the occupier is, and to satisfy himself as well as he can, if he is entitled to have his name inserted on the rating or assessment book or not.

2911. Do you know whether the question has been decided by any court of law, whether a person who is a weekly or monthly tenant is entitled to be on the rate-book, for the purpose of exercising the privileges of the franchise?—I have heard it asserted by the Reviving Barrister that they ought to be put on.

2912. Do you know whether both Reviving Barristers are agreed in that opinion?—I don't know whether Mr. Pugnaire is of that opinion, but I know that The MacDermott, &c., has expressed a strong opinion that weekly or monthly tenants ought to be put on the list.

2913. Do you remember what the opinions of their predecessors were?—My impression is that Dr. Kaye was of opinion that they should not be put on. I know that up to the present year they have not been put on. Mr. Hyndman also said they should not be rated, and I have heard it argued by the representatives of the Conservative party in the Municipal Revision Court that such tenants had no right whatever to be put on the list.

2914. Is not that a question—take for instance the Parliamentary franchise—is it not a question that could be decided by bringing it before the Courts of Appeal in revision cases?—I certainly think so.

2915. And have neither of the political parties had a decision in that way?—They have not.

2916. The only federal or way of ascertaining whether such tenants ought to be inserted, or whether they ought not, would be by taking the steps I have just indicated?—I think so.

2917. Mr. Biscoes—Have you any power to take such steps?—Certainly not. The only way the point could be settled would be by having the question raised in any one man's case, and then having the matter brought into the Queen's Bench.

2918. You say that Dr. Kaye, the reviving barras-

ter, was of opinion that these tenants should not be listed?—That is my impression.

2919. It is now comes before him and made a claim as a weekly or monthly tenant, and Dr. Kaye decided that he would not put him on the list of voters—would not that man have the power of appeal?—But Dr. Kaye has not done that. He declined to go into a case of claim under those circumstances. If a man appealed before Dr. Kaye, or before the other reviving barrister, and proved that he was in occupation for the suitable time, and showed that the rates were paid on the premises, he would be put on the Parliamentary voters' list, even if he did not appear on the rate-book.

2920. Supposing a man came forward and stated that he was in occupation a reasonable time, or the requisite time, and that, in addition to that, he had paid his rates, and said he was a weekly or a monthly tenant?—He would be put on.

2921. Do both the reviving barristers agree in that opinion, and that agrees?—Certainly; but the grievance under which such a man labours is this—that he will not appear on the list for the next year, and that he will have to go through the same process in order to support his claim, and appear before the reviving barrister in order to get his name on the list.

2922. If he has a right ultimately to be put on the list, assuming he is the requisite time in occupation, and that it should be done, you do so!—As regards that, we have noted upon the opinion of the Attorney-General for the time being, and one of the Solicitors-at-Law, now Judge Warre, and Mr. Justice Barry. The Attorney-General, in his opinion, says that—

2923. CHAIRMAN—I think it would be better if you read the opinion for us?—Yes, I will. The Attorney-General, Mr. Warre, in his opinion, says—

“The question involved in this case is one of extreme difficulty, but for the last consideration is in my power, I have arrived at the conclusion that the third section of the 13th and 14th Vic. ch. 21, is not required to entitle property let to weekly or monthly tenants, or in separate apartments. This section of annual rates free weekly or monthly tenants prevents us absolutely that certainly was not intended by the Legislature. I concur in Sergeant Barry's opinion on all the points of the case, and strongly recommend the proceedings in either the nature, to enable weekly or monthly holding or separate apartments, should be taken by committee and not by decree.”

\*Signed,

BENEDICT B. WARRE.

Mr. Sergeant Barry, in his opinion, states—

“I am of opinion that in the Irish Reforms Act of last session the Legislature had no intention of in any way altering the rating of premises let in separate apartments as to weekly or monthly tenants. The general language of the repealing clause in the 13th section creates a difficulty, but I will leave the Collector-General to answer such premises as the case exactly as before.”

\*See November, 1888.

2924. And the way in which you have done that is by putting him on the rate-book?—Yes.

2925. And that is the difficulty alluded to?—Yes.

2926. In point of fact those are the opinions which you have got, and upon their bases your directions are given to the collectors?—Yes. Those are the directions given to the collectors.

2927. Have you heard any complaint in your office, either to the Collector-General or yourself, as to the collectors discharging their duties in a negligent way. I don't now speak of their not putting on the rate book persons who are weekly or monthly tenants, because that has been explained; but, having regard to those things that they are bound to do, have you heard complaints of their not discharging their duties?—Nonsensical complaints.

2928. From whom?—From the agents of the political parties.

2929. Have those complaints been made verbally or addressed to the office in writing?—I cannot remember having seen any written complaints.

2930. Did they come personally to the office then, and speak on the subjects of which they complained?—Frequently they have done.

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2931. Is it to your office they would come to speak?—Yes. I have also heard them make complaints to the Revenue Court.

2932. Are those complaints directed to the fact that the persons who are entitled to be on the rate-book are not there, or to the fact that mistakes are made in reference to their rates, and that they are retained as unpaid, when, as a matter of fact, they have been paid, &c., to the fact, that persons are on the book who have no right to be there?—Both classes of mistakes have occurred. A great number of complaints have been made that the names of persons who ought not to appear on the rate-book still remain there, and that the names of persons who ought to be on the list are not put on. For instance, dead men have been left on.

2933. Are those complaints well founded?—In a great many instances they are very well founded.

2934. And have the collectors through whose negligence these complaints have arisen been in any way punished or reprimanded by the Collector-General?—The Collector-General has over and over again cautioned them and begged of them to be more careful in the future in connection with the discharge of their duties in these respects.

2935. Has the Collector-General fined any of the collectors for their neglect?—I don't think he has.

2936. Have you found that these complaints have been made more in the case of one collector than another?—Indeed I have.

2937. Would you be good enough to state who are the collectors of whom complaints have most frequently been made?—Well, one collector was dismissed, a Mr. Bolton. The Lord Mayor and the assessors referred to the matter in the Revenue Court.

2938. I recall that case. It has been referred to before; but with reference to the present staff—have complaints been made with reference to some of the present collectors more than of others?—Well, I think the only collectors of whom I have not heard complaints are Mr. McTuttyre and Mr. Weatherup.

2939. Has it been alleged that any of the collectors in the office, in doing their duty, have been biased by political considerations?—I have heard that assertion made over and over again.

2940. Have you ever investigated the matter, to ascertain whether or not that allegation was true?—I have in some instances, and the result of my inquiries and of my experience is that any default of their work has not been caused by a desire to benefit any or either of the political parties.

2941. Does that opinion apply to the whole of the collectors?—I really do not think there is a collector in the office who would do anything in the course of the discharge of his duty to benefit one political party or the other—that not one of them would fall in the discharge of his duty for the purpose of assisting either one side or the other.

2942. You have already told us that complaints have come from both political parties?—Yes.

2943. Have you ever heard of a case in which a collector refrained from collecting rates for a very long time, for the purpose of defrauding a person?—I have heard that said over and over again.

2944. In the office?—Yes.

2945. Has that statement emanated from political agents?—Yes.

2946. Have you ever investigated as to the truth or otherwise of the assertion?—I have; and I may say I do not believe the statement at all.

2947. Have you been burdened with complaints made against the collector who, it was stated, had not collected rates with the view of defrauding, and would you then say that the negligence of the non-collection arose from other causes?—I would say it arose from negligence, but certainly not for the purpose of defrauding.

2948. Are the collectors in the office prohibited from taking part in any election for voting?—Indeed

they are not. Formerly they were disbarred, but now they are at liberty to vote if they desire to do so.

2949. When was the change made?—In 1868.

2950. So that now they are allowed to vote?—Certainly, they are.

2951. In the course of Mr. Moylan's evidence reference was made to a complaint that arose as to some of the collectors being connected with a political club. Have complaints been made to you about that?—I did not hear the observations made about that.

2952. Have complaints been made at the office or to the office that one man, a collector, was associated with, or employed in, a political club?—I think he was in the office after his appointment was connected with a political club.

2953. Do you remember Mr. Moylan referring to a letter which was addressed by the Government to the Collector-General, inquiring whether a certain person named in that letter was a paid official of a political club?—There was no name mentioned in that letter.

2954. Kindly read the letter?—I will. It is as follows:—

"Dublin Castle,  
"2nd May, 1877.

"Sir,—I am directed by the Lord Lieutenant to acquaint you that a representative has recently been made to His Grace by certain members of the Corporation of Dublin and of the Dublin & Gazetteers of the North and South Dublin Union with reference to the introduction of a Bill for the better collection of rates in the city of Dublin, in which rates also it is stated that there are no assessments in your office, none of whom are Barr-Callan, &c., who are paid officials of the Constitutional Club, and I am to request that you will be so good as to acquaint me, for the information of His Grace, whether any person employed in your Department is now a paid official of that club."

"I am, sir,  
"Your obedient servant,

"(Signed) T. H. BURKE.

2955. Did you make inquiries then, based on this letter?—Yes. He asked every individual member of the staff, and was answered by each that they were not paid officials of the Constitutional Club.

2956. Was it ever found that they had been paid officials from the time they entered the office?—I was not. I was not present at the time the Collector-General asked, but they all denied that they had been.

The Chairman read letter of 4th May, 1877, viz.—

"43, Fleet-street,  
"4th May, 1877.

"Sir,—In reply to your letter of the 2nd instant, I beg to state for the information of His Grace, that I beg to state that I have made strict inquiry respecting the statement that there are some paid officials in my office who are paid officials of the Constitutional Club.

"I beg to report that no collector or officer in this department is at present a paid official of the Constitutional Club, as no other paid official is.

"I am, sir,  
"Your obedient servant,

"(Signed) DOMINIC MURRAY,  
"Collector-General of Rates.

"Then H. Burke, esq.,  
"Under Secretary for Ireland,  
"Dublin Castle."

2957. Now, you mentioned that a collector was allowed to resign; what was his name?—Bolton.

2958. What was the date of the earliest complaint made against Mr. Bolton in your office?—A very full report was made to the Government by the Collector-General at the time, and I think he gave them a list of the complaints which he had in his minute-book against Mr. Bolton. Of course a copy of that can be produced.

2959. Do you remember if the complaints made against Mr. Bolton extended over more than a year?—They did.

2960. They began more than a year before he was dismissed?—They did.

2961. He was fined on more than one occasion?—He was.

2952. And the complaints were constantly recurring?—They were.

2953. I believe, as regards Mr. Bolton, the complaints were not merely in reference to his duty as a rate collector in keeping money from the public, and not making payment; but also as to the way he discharged his duty in connection with the Parliamentary and Municipal lists!—Quite so.

2954. In every department?—Yes.

2955. Was it alleged that he was biased by his political party?—I heard that assertion made. I do not believe it, though.

2956. On what side was it alleged that he was biased?—On the Conservative side. He was a Conservative himself.

2957. And he was fined on several occasions?—He was.

2958. Could you give any reason why the circumstance was not brought before the notice of the Government for more than a year after those complaints were commenced?—I can. That the Collector-General was very reluctant. On every occasion that he was remonstrated the collector made excuses, and promised it would be the last occasion it would occur. I interceded on more than one occasion for him, his uncle and other friends also spoke for him, and made promises on his behalf of amendment.

2959. Was it ever brought before the notice of the Government until the Lord Mayor publicly referred to Bolton's conduct, and pointed out the gross inaccuracies of which he had been guilty?—It was not.

2960. And was it in consequence of that reference by the Lord Mayor it was brought forward?—That capped the thing, the Collector General was not aware of the negligent manner in which he discharged his duty in reference to the burgage roll; he had no opportunity of knowing until it was brought forward in the borstal Court.

2961. But he had known of other matters?—He had, and he constantly threatened him on every occasion, and said it would be the last chance he would give him.

2962. Have you got the correspondence with the Government on that subject?—I should say so, in the office. Here is the letter of 7th December, 1857, communicating the Lord Lieutenant's decision on the case:

"Dublin Castle,

"7th December, 1857.

"Sir,—With reference to your communication of the 3rd ulto., stating that you had suspended Mr. D. F. Bolton, one of the collectors of rates in the city of Dublin, in consequence of his having failed faithfully to discharge the duties of his office, and my letter of the 8th ulto. requesting you to obtain from Mr. Bolton an explanation of his neglect to offer an explanation of his conduct, and to your further letter of the 3rd ulto. referring the explanation desired by you from Mr. Bolton, with your observations thereon, I am directed by the Lord Lieutenant to inform you that His Grace does not consider Mr. Bolton's explanation to be in any degree satisfactory. His conduct and inefficiency are precisely admitted in his defense, and they do not appear to be any grounds for the investigation which you desire.

Under these circumstances His Grace is of opinion that Mr. Bolton cannot be permitted to retain any longer the office which he has so ineffectively filled, by taking to the notice of the case His Grace thinks that he may be permitted to resign.

I have the pleasure to request that you will inform Mr. Bolton of His Grace's decision in this case, and at the same time call upon him to resign his appointment, giving him to understand that if he does not do so it will become His Grace's duty, in the interests of the public service, to order his dismissal.

"I am, sir,

"Your obedient servant,

"(Signed) T. H. BREWER

"The Collector-General of Rates."

2963. Now I think you told us about those Parliamentary lists, they were done out of office hours; are they paid for from any source?—They are paid for by the Collector-General himself, he is allowed compensation by the boards, £30 from each union for the preparation of the lists, he pays out of that amount for the doing of the servile work.

2964. Is that done by clerks in the office, or given to other men outside?—The first part is done by me, and this year and last year the copying of the lists was done

by a temporary assistant, Mr. Ray, referred to in the correspondence.

2965. Tell us what duties of the office are in connection with the municipal franchises?—We have nothing to do with the preparation of the municipal list; it is prepared by the Town Clerk in the Town Clerk's office; any entries he considers necessary are made from the Collector-General's books, which are open for his inspection, and he then prepares a list of the persons he considers ought to be put on that list, who are rated for the full period of two years and eight months, this list is then sent down to the Collector-General's office by the Town Clerk, and the collectors passed immediately after the 31st August, making the amounts paid and the amounts due, so as to show the persons who are qualified for the municipal franchise; the list is then returned to the Town Clerk, and he prints a list of the persons who have paid their rates, and omits the names of those retained in arrest.

2966. Is the only duty in your department, in reference to these lists, that of correctly marking the payments and non-payments?—That is all, so far as these lists of the office are concerned, but there is an enormous amount of labour thrown on the collectors in investigating claims to be put on these lists, claims served by the agents on each side, going round and investigating those.

2967. How is that labour thrown on them—I understand the preparation of the lists was thrown on the Town Clerk?—He only inserts the names whom he finds to be rated for two years and eight months. Any person not rated for the full two years and eight months can claim the franchise by serving a notice of claim to the Town Clerk, and would have a right to make his claim before the Lord Mayor and his assessors though his name did not appear on the list prepared by the Town Clerk.

2968. So the care in preparing the collector's book must affect that list?—Certainly.

2969. And in that respect the Collector-General's department is responsible for that list?—Yes. I will tell you how that responsibility arises. The section of the Act of Parliament throws the duty of preparing the list entirely on the Town Clerk, and provides that he shall call on the collector to attend at his office and give him such information as he may require. This was the way it was originally done; but it did not work well, and by an arrangement between the Town Clerk and the collectors, with which the Collector-General has nothing to do, the collectors mark the lists in the office, and they are paid, not through him, but through No. 3 Committee, for doing what is really portion of the Town Clerk's work.

2970. So that in point of fact the duty of the collectors in reference to that, is to attend at the office and give all the information with a view to enabling the list to be properly made out?—Certainly, they are only to answer the questions put by the Town Clerk.

2971. And when claims are served is it also their duty to communicate with the claimants?—It is. In reference to the complaints that were made of the mode in which the list was prepared this year, I have considerable expenses of it for eight or nine years, and the list prepared by the Town Clerk this year was the most perfect that ever came under my notice. An enormous amount of omission and mistakes were in the list prepared in the Town Clerk's office, to which the collectors had nothing to say.

2972. Who was responsible for these mistakes?—I say the Town Clerk.

2973. As I understand, the Collector-General's office has nothing to do with the preparation of the list?—The Collector-General has nothing to say to it.

2974. And the duty of the collectors is to attend the Town Clerk and give him correct information so far as they know it?—Certainly.

2975. And thus appear on the office rate-book merely yearly tenants rated above £4, and not persons who have houses let by the week or by the month?—Yes.

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post office—was it Mr. Purdy?—Mr. Lambert and Mr. Brooks.

3030. Now, here is a letter that I have received; it is an answer to an invitation the Commissioner gave, and I think it is right that the attention of the office should be directed to it. It is dated January 8th, 1878 and signed George Green. Mr. Green went apparently very keenly to pay his rates, and was told that they had been paid already, and the money would not be taken from him. Can you give any explanation of that?—I will inquire about it.

3031. Another thing I should like to know is this.—Suppose when a man comes into your office and trades a year's taxes when there are two years' taxes due, will you take one year's from him?—That depends very much on the opinion of the collector as to whether he is able to pay the two years' taxes or not. If we thought he could not pay the two years, we would take one year, but if we thought that by putting pressure on, and refusing to take less than the entire amount, we could get it, then we would not take less.

3032. Mr. PHIFFERS.—Don't you think it ought to be taken with respect to the first year, not the second?—So it would be for the first year, not the second.

3033. That is not refuting it on account of the second year?—That would not be done at all.

3034. Mr. BROOKS.—Have you ever refused the payment of an arrear when tendered in the office?—It has been refused by the officer in charge.

3035. CHAIRMAN.—That is what I meant—Certainly; and for this reason, that a collector may have been running after that man over and over again, and have got promises, and when he could not get less than the entire amount taken from him, he, under the threat of a *WHICHUM*, or something of that kind, rushes into the office, and that is one of the reasons why I am entirely in favour of abolishing the cash-office.

3036. At the same time, as a matter of principle, if a man becomes in arrear, assuming that he tends it up against the arrear due, ought it not to be accepted?—It ought, but it has not been the practice.

3037. I suppose it is true what we have heard from a number of the collectors, that during the latter part of the month of December, and at other seasons of the year, there are such a number of persons in the cash-office, that the money cannot be received?—Certainly; the entire staff of the office could not receive it.

3038. And that from the fact of there being such a crowd there, great inconvenience is caused to the public who come to pay their rates!—On the 31st of December I brought the Collector-General down myself to look at the crowd in the office, and it was perfectly impossible to get from one end to the other. The office was crowded.

3039. Do you think the public would be injured, or would suffer hardship, if the cash-office, as connected with the Collector-General of Rates' Office, was abolished altogether?—I do not; I think it would be a gain.

3040. Do you think it would be a desirable thing that the collector in each ward should arrive in the office on one day of the week?—On two of the week, between ten and four o'clock.

3041. Do you think that the collector should give notice that he would attend in his office for two days, between certain hours for the payment of the rates to him, and that for the other days he should go through his district as now?—I do. That has been tried, and is in existence, in the case of all the rural collectors, income-tax collectors and poor-rate collectors. The East Lancashire collector only attends at the Commissioners' office a couple of hours.

3042. It would result in additional labour on the collectors?—It would not.

3043. Mr. MURRAY.—Would not the result be that there would be more pressure for two or three days at the end of the year?—Not if annuities were paid in the month of October.

3044. Well on the last quarter day on which the money would be payable?—I do not think there would. You would have the advantage that you would have ten or eleven collectors as the case might be, each attending to his own district, instead of one man having to deal with the whole.

3045. Mr. PURDY.—On the 31st of December last, would it not have been a considerable advantage if you had had them in attendance?—There was most of them in attendance, but from the enormous amount of money received, £10,000, on that day, the collectors had to go through their districts in addition.

3046. Mr. MURRAY.—Would you prefer the system of receiving some of the money in the office to receiving the whole in their districts?—I think the public ought to know where to meet the collector, and it would save the collector himself.

3047. CHAIRMAN.—Take the case of the public, who are anxious and wish to pay, but cannot meet the collector at the very hour that he is there?—In addition to having the collectors attend two days in the week, I would have it distinctly known that any person who would send to the Collector-General a crossed cheque would receive a receipt, and the Collector-General, on receiving the check, should hand it to the collector, and let him send a receipt.

3048. Mr. BROOKS.—Do you think the cash office of the Collector-General's office a suitable and convenient place for receiving rates at the crowded season of the year?—I consider it a most inconvenient and unsuitable place of all seasons of the year.

3049. And calculated to repel visitors who have had previous experience of it?—I consider the whole house of the Collector-General's office quite unsuitable.

3050. Mr. PHIFFERS.—The accommodation is not at all sufficient; it is quite possible that the cash office is very unhealthy!—It is very unhealthy, low, badly ventilated, and dark in winter time, and frequently in a dark day in summer, they are obliged to have the gas burning all day, which makes the atmosphere most unhealthy, and I have no doubt, that being obliged to live in the cash office has seriously injured the health of the clerks of the office.

3051. I see it is divided by high partitions; what is the object of that?—That is in order to give a box to each collector.

3052. Mr. MURRAY.—Do you consider the unhealthiness of your office the cause of the rather numerous absences of your staff on sick leave?—I do, I have known, for instance, both Mr. Lambert and Mr. Purdy to get severe colds which prevented them from being there for some time afterwards, and Mr. Lambert was obliged to keep his hat on in the office.

3053. Mr. BROOKS.—Mr. Taaffe, the system which invites the taxpayers to call to the office and pay their rates is more convenient than that they should be collected by the collectors?—I think the great majority of those who come into the office to pay their rates have been driven in by the collectors; there may be some isolated cases where men are anxious to part with their money, but the great majority of the people have been driven in by the collector, and he would not get the money if there had been no cash office.

3054. If the people are driven in, why not pay the collector?—They will not do that.

3055. What is the practice of the collectors of the gas rates; I know that money can be paid into the gas office, and that there is there a splendid and comfortable office!—Yes, they have a magnificent and commodious office.

3056. Do you know whether there is any particular reason these inconveniences to the public?—I never bear of any.

3057. Do you know of any establishment or institution, mercantile or otherwise, that would refuse to receive its dues in its own office?—I do not; but I know that if a man went up to pay his post rates at the South Dublin Union they would not be received.

*See*  
Mr. M.  
Taaffe.

Jan 9, 1888  
Mr. M. P. Y.  
Taaffe.

3048. Because they are payable to the collector!—Because they are payable to the collector. The collector of Bathurst attends in his office for a couple of hours a couple of days in the week.

3049. CHAIRMAN.—The same way as to the other townships!—The same way as to Penrhos and Kingstown, for instance.

3050. Mr. PHILIPS.—The collector being the only person authorized to receive the money!—The only person to whom money is authorized to be paid.

3051. Mr. BAXON.—Is there a definite place in which to pay the money?—The Commissioners' office in Bathurst.

3052. Mr. MERRITT.—What security is given by the temporary clerk employed in the office?—No security at all.

3053. You run the risk!—Yes.

3054. He is performing the same duty as the other clerks!—Yes.

3055. And at the same time security is given for the one and not for the other!—Yes.

3056. And that at the lowest time?—Yes.

3057. The clerks give the same security as the collectors!—I think they do. I have two securities in £300, and my own bond in £1,000.

3058. CHAIRMAN.—Do you see any objection to what has been frequently thrown out by the Commissioners, that the second half year's rates should be enforced at an earlier period than now, and that, if necessary, legal proceedings should be resorted to in October, and so on, to the end of the year?—I quite agree with the Commissioners' suggestion, and if tried for one year or two there would be very little anxiety for legal proceedings afterwards.

3059. And would any hardship come to the citizens of Dublin?—None whatever. It would only occur once a year, for they are only called on every twelve months.

3060. You have heard from time to time complaints made that the rates were not collected in Dublin with the same degree of efficiency as in other places, and that the deficiency in each year was larger than it ought to be. How would you account for that?—In the first place, defects in the law.

3061. What are the defects in the law?—My opinion is that, in the first instance, the premium ought to be liable, and not the individual. As long as you make it a personal rating, coextensive with the rates intact, assess.

3062. How would you work out the liability of the premises?—I would make all the goods found on the premises—at all events, to the extent of two years—liable to seizure.

3063. You would make any person's goods, no matter where they were, liable for rates that accrued due for two years previously?—I would; and I would make, as in Bathurst, if the goods sold did not realize the full amount due—I would make the landlord responsible for the balance.

3064. Do you think that changes were made in the law it would be sufficient to correct the defective powers you say you suffer from—viz., that if the goods seized were not sufficient to satisfy the rates the landlord should be liable for the balance?—I do.

3065. You would confine the liability of the landlord for the same period of two years?—I would.

3066. You do not think it would be fair to make the landlord liable for a longer period?—I do not think any person should be liable for more than two years; it should be made a good or a bad debt in that time.

3067. And if you had this power you ought to be able to get in all arrears?—I think so.

3068. And if the arrears were not got in during that period, it would miss through the fault of the collector and not through want of any power assigned to them?—Entirely.

3069. Of course, Mr. Taaffe, it is a doubtful thing in that way, if you make the premises liable, to confine the liability of the premises to such an antecedent

period—that is to make it as short an antecedent period as will make it an efficient collection!—Does.

3070. Because if you make it two years you will have the collection quicker than if you had the rents of three or four years to collect!—Certainly. I will tell you another exemption I would be half inclined to make. At present vacant houses are not liable to rates, and I would be inclined to give the landlord this further exemption—that in case he made a statutable declaration that he had used every diligence to collect his rent, and that he lost it through no default of his, if he was unable to recover he should not be liable to pay rates.

3071. You think if a landlord is placed in the position of having a vacant house, or a delinquent tenant not paying him rent, the house should be exempt from rates under these circumstances?—I do.

3072. Mr. BAXON.—Can you conceive a case like that celebrated one—I think it was called the Southwark case—where there was a large property liable to rates of £1,000 a year, and the rest of which was about £1,000 or £2,000, and which was not taken because the landlord would not let at a reasonable rent!—I have heard of instances of that sort, but only too common to me at the present moment, but it is a type of the class—a house in Redland-square, belonging to a Mr. French, for whom Sir James Mackay was looking, and for which he offered a rateably sufficient, but could not get it.

3073. CHAIRMAN.—That is Mr. French was excusing the rights of property?—Certainly.

3074. But his object was not to evict the rates of the city?—Certainly not.

3075. You would hardly go so far as to say a change in the law would be necessary?—I am not an advocate at all for vacant houses being made liable for rates. I do not think that that ought to be done.

3076. At the present time there is no power in the Collector-General to make any compensation!—There is no legal power, the Collector-General has, of course, to exercise his discretion in particular cases where he finds it impossible to recover the rates, "half a loaf is better than no bread," and it would be very foolish to send a portion away because we could not get the entire. I am inclined to think it would be an advantage if the Collector-General had permission to make a certain discount at a certain period of the year.

3077. Mr. PHILIPS.—That would affect the calculation of the assessment?—It would, but we could keep an account of it.

3078. Mr. MERRITT.—What would you allow?—Something trifling, a shilling in the pound for the whole year's rate being paid up within the first three months of the year.

3079. Mr. BAXON.—At the rate of five per cent. per annum?—Yes.

3080. You have no doubt, whatever, that the landlord, who recovers the rest of the premises, should be liable for the rates?—I have not the smallest doubt.

3081. In every case?—In every case.

3082. Would any inconvenience arise by the collector going at once to the man of substance, and then obtain the taxes, not minding the complaint?—I do not think so, because owners could let the places not subject to the taxes, and offer to pay the taxes themselves.

3083. But it is alleged that, if the landlord was finally liable, the collector would neglect his duty and go to the halfpaid!—I do not think such a thing could or would ever, and if proper arrangements were made out, then the Collector-General would look into these arrears lists, and satisfy himself that the collector had not neglected his duty in the way you describe, and if he found in any case he had done so, it would be his bounden duty to represent it to the Government, and call for that man's removal.

3084. Do not you think that a sufficient safeguard would be provided if the Collector-General was bound

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in the first instance to take all legal means in his power—I do.

3085. And that that would afford a complete safeguard—I do.

3086. CHAIRMAN.—The suggestion which you had made already about making the premium liable for the amount for the space of two years, would that meet the case, for we have some instances in the city in which there is a proper middleman placed between the person who has a substantial interest in the house, and either one tenant occupying it, or a number of tenants occupying it all being partners?—It would, because I would go back to the fee, I would take the landlords one after another.

3087. But the suggestion you have already made would only extend to the immediate landlord—I did not intend to limit it, when I spoke of the owner I meant the landlord receiving the rent—the beneficial user of the premises.

3088. Now to expand what your view would be, it is that, in the first place, the rate should be chargeable on the premium?—Yes.

3089. And that in any case the premium should be liable for any arrears accrued due for two years?—Yes.

3090. That if the full amount of the arrears could not be realized in that way you could go to the immediate landlord?—Yes.

3091. And if from him you cannot recover you go a step back, and so on?—Yes.

3092. And at the same time you would want of the landlord such a declaration that he had received no rent from the premises, though the house had not been vacant?—Exactly.

3093. Would you stop that process of going back at any time?—I do not think I would, for in some cases I have not the smallest doubt that the houses were let for the purpose of evading the taxes, and I do not see it would settle the case one bit, if the man having all the beneficial interest had only to stand himself, by having two additional instead of one or so as to place a share lesser between him and the payment.

3094. Take this case—suppose a man who should get some interest in a house holds it for a long term of years—we will take the case of the owner of the fee—and the rent he receives is a small sum compared with the valuation of the house which occurs very frequently—I think vested interests should be protected, that losses made before the passing of the Amendment Act should not be affected by it.

3095. I am taking a case that would apply to almost every house in Dublin, the case of the owner of the fee getting a comparatively small rent out of the premises—that would apply to nine out of every ten houses in Dublin—but has no capital beyond getting that small rent, the rates may become larger than the rent; I suppose that the tenant becomes insolvent and cannot pay, do you think it would be fair to come down on the owner of the fee?—I think if insolvency is proved there ought to be power to resort in case of the owner.

3096. But in that case would not the failure itself come into the hands of the owner of the fee?—Certainly.

3097. Mr. BROWN.—Failing in his engagement, the premises would come to the owner in fee?—The failure would.

3098. To the ground landlord?—I cannot conceive that the general landlord could be at all injured, he is the next remote of all.

3099. CHAIRMAN.—It is very possible that that chance would be a remote one, still, however, we should consider that.

3100. Mr. PHILIPS.—With regard to the remuneration of the collectors and with a view to giving them something for lengthened services, the suggestion was made the other day that after the expiration of say, five, ten, or fifteen years' service, annual payments should be made to them in the shape of salary beyond their compensation, what do you think of that?—I do not approve of that. I do not approve of paying the

collections at all by salary. I think it would be much better to give them an increase in the percentage. I think there should be a classification of the collectors. There is certainly injustice done to some men by not having that classification. If a man has proved himself efficient and discharged his duties well, he ought, as a senior, have some better pay than a man just appointed.

3101. And you would make that extra pay by an increased rate of commission?—I would.

3102. In preference to payment by salary?—I would; in preference to payment by salary.

3103. Do you think there is a sufficient number of collectors in Dublin?—I do not. I think that with very great advantage one more collector might be appointed.

3104. CHAIRMAN.—Do you think there is any collector at the present time who has more work than he can do?—I do. I am most strongly of opinion that the work should be re-classified, and that an additional collector should be appointed.

3105. Do you think that any rates are lost at the present time by reason of a collector having too much to do?—I do not think that any man could properly collect the Lanes-quay and Rotunda Wards. Both the Lanes-quay and Wood-quay Wards have increased enormously in late years, and the houses built in them are part of the character from which it is most difficult to collect rates—small streets of private houses where the occupiers are constantly changing from one place to another. I would propose that an additional collector be appointed, and the work classified in this way—one for Aran-quay, one for Lanes-quay, one for Mountjoy, one for North Dock, and one for the North City and Rotunda together, one for Fitzwilliam and Mansion House put together, a collector to Merchant's-quay, one to the Royal Exchange and South City, and one to South Dock and Trinity, and a collector for Wood-quay—that would be eleven.

3106. Mr. MURRAY.—Do you approve of the collector being changed so repeatedly?—I do not think they should be changed repeatedly at all.

3107. Mr. BROWN.—Was there not a memorial for an alteration of their status?—There was a memorial signed by all except one, recommending that a classification should be made, and also asking for a slight increase of remuneration. It was presented to the Collector-General, and, as Mr. McIntyre told you, he said he would not act on it.

3108. Was that memorial repeated?—I think not; it never went further than that, the Collector-General did not consider it right, and I believe it stopped so.

Collector-General.—The remuneration is largely increased to what it was years ago.

3109. Mr. BROWN.—Mr. Taffey, how does your salary compare with the salaries of the collectors?—In some cases collectors' perquisites have exceeded the chief clerk's salary, in all cases they are quite equal to it, and a collector appointed for one year receives more money than the first class clerk, as much as the chief clerk, and considerably more than Messrs. Holden, Perry, and Lambert. And these salaries are all lower than in any other public department in Dublin.

3110. Mr. MURRAY.—Do not you consider that the collector's work is more responsible and arduous than that of any clerk in the office?—I most unquestionably do.

3111. That is one reason why their salary should be higher than that of the clerks in the office?—It is also that of some clerks in the office, but I think it is an absurd thing to have a man in a position of some control in the department and pay him less than those he is controlling. At the same time I want to draw the attention of the Commissioners to the matter particularly, as the scale of salaries in the office is considerably lower than that of any other department in Dublin, I do not know to my mind one amongst the collectors are overpaid, they have arduous duties to perform and have not got one bit too much.

2112. Mr. BAXTER.  
Mr. M. P. V.  
Baxter.

3113. Mr. BAXTER.—The salaries of the clerks are lower you say than those of any other public officer in Dublin?—I am aware that they are. As far as myself I am obliged to work extra to earn anything like an income, though fortunately I have got some private means. Any work I can get I can too glad to get it, and I do not think the chief clerk in the office ought to earn anything by scribbling. Before you adjourn I would like to put in evidence the form of ledger I have prepared, and that I think ought to be kept at the office.

Mr. PHILIPS.—We can have it to-morrow morning and also your receipt books and expenditure books.

3113. CHAIRMAN.—And, in addition, the number of items of collection in each week; can that be ready got?—That would be the number in the rate books.

3114. Mr. PHILIPS.—The number of taxpayers?—

Mr. Baxter

Mr. CHARLES HENRY HANLOW recalled

3115. CHAIRMAN.—Mr. Hanlow you have expressed a wish to make some observations about a passage that occurred in a letter to-day, and unspeakable as there is a reference to you in it, we think it is only fair to give you an opportunity of saying anything you wish about it; it is as follows.—The Collector-General writes—

"That I made a mistake in accordance with this rule, Mr. Hanlow is the most answerable person deserved me by writing that the work could be done within the ordinary hours."

Is there any observations you wish to make about that?

Mr. Hanlow—I would wish, Mr. Chairman, that the Collector-General would satisfy you of the work he alludes to. I have a recollection of his asking me about the audit of the accounts that I was taking up, or trying to make up, and he was for extending the hours of the clerks. Now the preparation of that schedule could only be done by one clerk, and it would be quite impossible that every remuneration could be made up. They would not be made out for years, and I consequently said, "I will show you my account of remunerations at where we are, and I do not think you need extend the office hours of four or five gentlemen that would not be working at that particular work." The Collector-General said, "Write a minute to that effect"; and there and then, in his minute-book, in my own handwriting, I inserted words to the effect I have now said now. If the Collector-General will produce his minute-book I will be very happy if you see the memorandum I then inserted.

[Minute-book produced.]

3116. CHAIRMAN.—Here is the minute, dated 7th September, 1875.—

"Owing to the amount in the books of the office, which are principally to be attributed to the manner in which they are kept, and some of the officers of the department remaining away from duty on doubtful grounds of convenience, and it is absolutely necessary that the usual accounts for audit be forthcoming according to the relevant regulations issued by the Petty Comptroller, that the ordinary hours of office attendance shall be from ten o'clock in the morning till four in the afternoon, with other hours at the pleasure of business as required and the Collector General deems, a course it necessary to require the staff to remain on duty until the accounts are got rid of and the annual accounts prepared for audit."

Mr. Hanlow wrote—

"I hope to be able to prepare the audit without the office hours being extended as ordered in the above minute."

Mr. Hanlow.—Precisely. The five or six gentlemen that he wanted to intend could not be working at them. That is the question to which, I presume, Mr. Moylan attaches the very significant term "unworkable" to an officer who has served forty years in the public service.

3116. Mr. MURRAY.—I see, Mr. Moylan, you have intimated this minute of Mr. Hanlow's?

Collector-General.—Yes.

3117. Therefore you approved of what he wrote then?—Yes; on the understanding that the accounts would be written up as well as the audit.

The number of taxpayers; I cannot give you that. There is another matter as to the warrant office. The Collector-General was under the impression that the accounts of the late warrant officer were not capable of being checked and I want to set that right, there was exactly the same check over the late warrant officer as over the present, and the books spoken of as being kept in a slovenly manner, were merely private memorandum he was not bound to keep at all.

Collector-General.—The books presented to me were kept in a slovenly manner.

Mr. TIGHE.—But he was not bound to keep them. I want to remove a stigma from the man's character, he had very lengthened public service, and went out without a stain on his character; the late warrant officer had no book to keep and the present warrant office has, and that book was prepared by me.

3118. But your memorandum refers to general as tears—it does.

3119. But this memorandum of Mr. Hanlow, which you afterwards intimated, refers only to the audit?—Yes; but I understood they would be able to bring down those areas.

3120. But there is nothing in this memorandum to show, except your initials, that this memorandum was intended to apply to anything beyond the audit?—I could not say.

Mr. Hanlow.—Consciously or properly I could not assert anything else.

3121. Mr. MURRAY.—Mr. Moylan, when writing the minute, were you satisfied with the expression Mr. Hanlow gave?—As far as the audit goes I thought it would be necessary to have the audit made up.

3122. Did you intend the subsequent minute to cancel the first?—No.

3123. Did you carry out your first?—No; it was promised that additional exertions should be made to bring down the areas.

3124. Between the 7th September 1875, and August, 1876, when you wrote from Harrington to three other minutes of yours respecting the areas in the office?—I do not think there is.

Mr. Hanlow.—I wish to explain. When I was speaking of the case to Mr. Salmon, in looking at the areas the Chairman made an observation but I did not hear it, or I did not at the time, or I forgot to mention, that Mr. Salmon did not look at the areas, because he took the unpaid rates out of the ledger always, and did not, I believe, ever see the areas, but took them out of the unpaid ledger; and he considered it a safer way than to go on the amounts of the return furnished by the collectors, and so long as I think he was right and wise.

The Collector-General handed in the following memorandum as to sterility:—

"I received a memorial from the following officers of this department:—

"Messrs. Taffs, McDermott, C. W. Harlow, Peery, Lanigan and Dally, and recommended by Mr. C. H. Hanlow, requesting that the release of the 1874 sf., be suspended and putting forward a claim for necessary to be done at their own expense."

With these requests I do not think it consistent with my duty to comply.

Believing to the rules and regulations issued by the Government when this department was created I find, amongst others, the following rule (3):—"The ordinary hours of office attendance shall be from ten o'clock in the morning to four o'clock in the afternoon, or such other hours as the pleasure of business may require, on the Collector-General's discretion." This rule, in my judgment, contemplated the extension of service which I proposed and which will probably terminate this month. On the occasion when I called upon Mr. Burke, Under-Secretary, in reference to the matter of suspending clerks of the department for sterility supposed to be done after office hours, he expressed strong disapprobation of such a system, and advised that if I stated sufficient facts clearly enough I should get the work performed by subordinates not connected with the office.

With the view I entirely concurred and have taken in Mr. Bay, to be an assistant during the progress of this period. I consider the removal of books or other documents outside of the office

highly dangerous, if not dangerous. Consequently I cannot prevent such to take place in future.

When I had the honour of my interview with His Excellency the Lord Lieutenant, he drew my attention to the measured nature of the expense of visiting that confinement, and requested that I would make my best efforts to control costs. The sum during that tenure should be made for the supply of stationery which was essential, unless said to be necessary. Collector-General, after consultation was allowed and resulted in a saving of approximately £100 per cent. on an expenditure which was really very heavy.

Jan 8, 1878.  
Mr. Hanck.

The order that a music-book be kept for recording general proceedings was discontinued until I was appointed head of the department."

The Collector-General submitted an approximation of the amounts received by office receiver for the year 1876, viz., £79,341 18s. 8d., and for 1877, viz., £81,473 17s. 8d.

SIXTH DAY.—THURSDAY, JANUARY 10, 1878.

Jan 10, 1878.

Present:—HUGH HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; HENRY H. MURRAY, Esq., and ALFRED J. PHIPPS, Esq.; together with THOMAS BROWNING, Esq., Secretary.

Mr MICHAEL P. V. TAUNTON, Chief Clerk, recalled.

Mr. P. V.  
Taunton.

3125. CHAIRMAN.—There are just a few matters that I want to ask you some questions upon, in addition to the evidence you gave yesterday. At the time the office was first established, was there any provision made as regards the superannuation of the officers?—None.

3126. At what time was the Act passed?—The Local Officers' Superannuation Act, 1868.

3127. And since then, that Act has been in operation?—Yes.

3128. Prior to 1868, were any officers of your department obliged to retire?—I do not mean necessarily, but from ill health or old age?—Some of them did. But he could not allow me to explain what occurred. A number of the officers who were in the Collector-General's office were transferred to it from different bureaux, and they were all entitled to superannuation, and provision was made in the Collection of Rates Act that their transference should not affect their right to superannuation. No provision whatever was made for new appointments, and consequently the men who had not been in office before they were appointed to the Collector-General's office would not be entitled to any pension whatever if they were obliged to retire. The Act was passed in the year 1868, called the Local Officers' Superannuation (Ireland) Act, introduced through the offices of the late Sir John Gray and Mr. Jonathan Finn, and the first man who was superannuated under that Act was my father.

3129. Have you got a copy of the Act with you?—I have not.

3130. Would you mention what the provision is &c about the Collector-General's office?—The provision with reference to the officers of the Collector-General's office is this, that His Excellency the Lord Lieutenant should have power to award any sum which he may consider right, not exceeding two-thirds of the salary or emoluments, to any man who was obliged to retire either on the ground of permanent infirmity of mind or body, or of old age; and there is a provision, so far as old age is concerned, that no man should be entitled to retire under that scheme unless he was sixty years of age, and had served twenty years. There is no provision as to what amount of superannuation allowance should be given to men retiring on the ground of permanent infirmity—there is no limit, except that it is not to exceed two-thirds; and in every instance the recommendation of the Collector-General has been noted on in that matter, and every man who retired under that Act, with the exception of one, has been granted the full two-thirds. Power is given to the Lord Lieutenant to fix the amount, and it rests in his entire discretion, provided it is not more than two-thirds, but, as a matter of practice, Government have always consulted the Collector-General, and acted on his recommendation. I do not think it was intended that the power should be entirely in the hands of the Lord Lieutenant, for instance, in the case of the officers of the Corporation, or of the other bodies

intended to be benefited under the Act, the recommendation of the Corporation has been noted on, and you will find that in a very recent instance, where His Excellency suggested that two-thirds of the amount should not be granted to a particular officer who was recommended for superannuation, the Corporation expressed their opinion in very strong terms that they were to be the judges, and not His Excellency as to whether the officer in question should receive the two-thirds.

3131. CHAIRMAN.—According to my recollection of the Act, the sections applying to the officers of the Corporation are in different terms to the sections applying to the officers of the Collector-General's department?—I think not. I think the only difference is this, that the Corporation being the employers of their officers, the recommendation was left in their hands, and the Collector-General, occupying the same position as the Corporation do, was left the recommendation with regard to his officers.

3132. That is a point the Commissioners can ascertain from the Act. What I want to know is the practice?—The practice is universal, with the exception of one—Mr. Keek, the late warrant officer. Every one of them got the full two-thirds of his salary and emoluments.

3133. And was that done on each occasion on the recommendation of the Collector-General?—It was.

3134. Under what circumstances was one of the officers made an exception to the rule, and did not get two-thirds?—The Collector-General, considering that this man had a pension beforehand, left it more or less to the discretion of His Excellency as to what amount he should be awarded, and so he did not make any recommendation in the first instance. When he forwarded his medical certificate, and made no recommendation, the Under Secretary wrote, asking the Collector-General's opinion as to what would be a sufficient allowance, and he replied that he considered £30 a year would be ample compensation for him.

3135. What proportion of his salary would £30 be—would it be two-thirds?—No proportion at all.

3136. What would be his salary?—Something about £120 a year. Shortly after that communication went in, the Collector-General obtained leave of absence, and went over to Buxton, or Harrogate, and a communication was addressed to the office by the Under Secretary, which reached me (as I was then acting as Collector-General under His Excellency's warrant) requiring an explanation as to how the Collector-General arrived at that £30, or on what grounds had he recommended it. I communicated with the Collector-General on the subject, and I found that the recommendation was made as I tell you—just that he considered that that would be enough for him, and there was really no more ground at all for saying it ought to be £100, and he might as well have recommended £40.

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Ses. 13. 1876.  
Mr. N. P. V.  
Talbot.

3137. Was that acted on, and the £80 given it—No, it was not.

3138. What occurred afterwards?—Mr. Burke communicated with me then on the subject, and he told me that he was advised that this officer, having only fourteen years' service, was only entitled to fourteenths of the income. I at once raised the issue. I took counsel's opinion on the Act of Parliament, and said if such a system was carried out the officials intended to be benefited by the Local Officers' Superannuation Act would be done a serious injury; that those officers were appointed at a time of life when it was quite impossible they could complete the service contemplated in the Civil Service scale, and that the attempt to superannuate the man on the Civil Service scale would be a great injustice to him. I forwarded a memorial from Mr. Cook, pointing out the entire circumstances of the case with a strong recommendation on my part, for I had considerable experience of the officer as one of the best connected with the establishment. Eventually the Government, in some degree at all events, yielded to the view which I put forward, for they superannuated him at £76 a year. I considered that that man was as well entitled to £120 a year—the full two-thirds of his salary—as any man that ever was superannuated from the Collector-General's office; and I would strongly urge the Commissioners to make inquiry, and if they arrive at the same conclusion to recommend that some revision be made in the amount, and if they come to the conclusion that he had full right to the £120, to recommend that the service from the date of his superannuation he paid him.

3139. We would like to have the correspondence on that subject sent to our Secretary, and we will consider it carefully. Will you be able to send it?—Certainly.

3140. Since that time have there been superannuations in your office?—No.

3141. That was the last!—The last.

3142. And up to that time the superannuation allowance was invariably two-thirds!—Invariably.

3143. What was the age of the man?—I think he was about 65 years of age, and he retired on account of loss of sight.

3144. He had fourteen years' service?—He was fourteen years in our service. I may explain what he was before. He was in the police service, and he met with a serious accident in Blackheath, in consequence of which he was superannuated from the police department on the certificate of the then surgeon to the police department for Ireland. Subsequently he recovered completely, and he went to the late Surgeon O'Reilly, who certified that he was perfectly fit for duty and the Government, instead of restoring him to the position that he had been removed from in the police department, appointed him as warrant officer in the Collector-General's Department; and I hold that the service he had given in the police department should have counted, in addition to the service in the Collector-General's Office.

3145. But do not I understand you to say he got a pension from the police department?—He did; a very small pension.

3146. What did he get?—About £120 a year.

3147. And that was in addition to the £76?—Most unquestionably; but I hold that if an officer has discharged his duties faithfully and efficiently, he is entitled, and you might as justly take into consideration that he had another pension from a different department at the fact of his having house property or private means of any description.

3148. Mr. Basson.—Was the police pension awarded after he was appointed to the Collector-General's office?—It was.

3149. Before?—Before; and when he was appointed his salary fixed, no consideration was had by the Government of the fact that he had a pension before.

3150. CHAIRMAN.—This is the way it would operate. You said that in considering the amount of pen-

sion he should get in the Collector-General's office, regard should be had to his previous services in the police department. Do you think that such regard should be had, taking into account that he had got a pension in the police department?—I mean to say that he was removed from the police department owing to a mistake of the medical officer of that department.

3151. Mr. Basson.—Supposing he had continued in the police, and had never gone into the Collector-General's office, and that at the expiration of fourteen years he had been pensioned, he would not have received a pension equivalent to the double pension he is now!—As a matter of fact there was never the smallest charge against him in the police department; and in the ordinary course of promotion, if he remained he would become chief superintendent, and he is except of £600 or £700 a year pension.

3152. CHAIRMAN.—What was his employment in the police department when he left it?—He was first-class inspector.

3153. And what was his salary?—I really cannot tell you; but I know that some of the men who have been superannuated on very much larger pensions than he has were his juniors.

3154. The thing I fail to see is this—how his services in the police department should be taken into consideration in awarding him a pension for his services in the Collector-General's department when he had already got a pension in the police department?—I did not say anything of the kind. I say that following the precedent that had been set, if he served faithfully and diligently, he would be entitled to the full two-thirds.

3155. I understand you to say also, that in taking into account his length of service, his service in the police department should be considered?—If entitled on the ground of old age to make up the twenty years' service to entitle him to two-thirds.

3156. I thought from something you said that the warrant officer was an exception in the mode of appointment, and that he was appointed by the Collector-General and not by the Government?—The nomination was left to the Collector-General; but the appointment was made by the Government.

3157. Is there anything, then, exceptional in the mode of appointing the warrant officer?—Nothing; except that the Collector-General might be involved in legal proceedings by what the warrant officer did, and so the Government recognises his right to recommend to the post, but the appointment rests with the Government.

3158. How is it that Maguire, who is a young man, has a Government employment?—I do not think he has a Government employment.

3159. Is he the present man?—No.

3160. But there is a warrant officer who, some dozen years ago, retired on two-thirds?—More than two-thirds, because he retired under the provisions of another Act, for instance Mr. Hanlon, the late chief clerk, retired on his full pay.

3161. CHAIRMAN.—But they are not under the Act of 1868!—They are not. Mr. Maguire was superannuated on a medical certificate a great many years ago.

3162. Mr. Basson.—And he obtained another situation of equal value?—As far as I know I do not believe that Mr. Maguire is a Government official still at present. He has an appointment of some kind or other, and he is not a Government official to my knowledge.

3163. CHAIRMAN.—Is his pension paid by the state?—It is paid by the Corporation.

3164. Under a different Act of Parliament?—Under a different Act of Parliament. He was one of the original appointments. He was transferred, I think, from the Paving Board.

3165. It has been mentioned in one or two letters read that there had been a great many instances of officers absent by reason of illness, and some were

absent for a long time, and it was also suggested that medical certificates in some cases were doubtful. As Chief Clerk, do you think there have been any instances in the office of gentlemen being absent on the ground of illness for an undue length of time when reality they might return to their desks?—I do not.

3166 Have inquiries been made as you are on behalf of the Collector-General where a medical certificate was given for an officer that he should have six months' leave of absence—as appears to be the case on two occasions—or whether it was a *dose fide certificate*?—The certificate to which you allude was given by Dr. Cruise, of Monks-square I believe him to be one of the most eminent physicians in the city of Dublin, and he was one of the two named by the Collector-General himself as a medical man from whom to receive certificates. I have no doubt from my own observation that Mr. Duffy, the clerk referred to, was in a most delicate state of health, and I believe had he not got the six months' leave of absence he would have succumbed.

3167 You said yesterday that the sickness in the office was to some extent due to the situation of the office and the scenes in which the men were obliged to work?—I did.

3168 And you think there has been more than the due sickness arising from that cause?—I do. I believe that on several occasions the daylight and the heated hall atmosphere caused Mr. Lambert a very severe rheumatic attack.

3169 I am by the Act of Parliament which established the Collector-General's Office that provision is made that pensions should be taken for the services of the office, and that they should be paid for out of the rates?—Yes.

3170 How are the pensions which are at present occupied by the Collector-General held?—They can be given up on a year's notice, I think. I don't exactly recall it; it is either on one or two years' notice.

3171 And is there a large rent paid for them—what is the rent?—The actual rent is only something like £50 a year. 3170 is the rent of the entire place,

but a portion of it has been let to Cranmer, Wood & Co at £20 a year, so that the actual charge in rent is only about £30 a year. I am of opinion that both for the public convenience and the successful management of the office that the question of the mere saving of a few pounds a year is one that ought not to interfere at all; and I am clearly of opinion that the entire premises are quite unsuited for the conduct of the affairs of a public department such as the Collector-General's.

3172 I understand from you that the Collector-General has got no interest in the premises—as rents for which a fine was paid?—No.

3173 And they could be disposed of at once?—At once, and I have no doubt advantageously.

3174 Was the Collector-General originally the tenant?—Yes.

3175 Was it he bought out the premises?—Yes, the premises were selected for their convenience to the Bank of Ireland. In my opinion that is not a sufficient reason for their being retained.

3176 As far as the locality in which they are is concerned is it convenient as being a central place?—It is, certainly; but offices in which you are obliged to have gas lighting almost all day, even in summer, are perfectly unsuited for a Government department.

3177 Did you ever get an examination of the premises made by a sanitary officer?—No; but since the appointment of the present Collector-General considerable changes have been made in the office. Mr. Carson, of Harcourt-street, architect, and Mr. Moyen, of Richmond-street, who carried out the improvements under his directions, were consulted over and over again as to whether any sufficient alteration could be made in the office, and they arrived at the conclusion that nothing could be done which would make it perfectly suitable for the public service.

3178 If you would like to make any suggestions we would be glad to hear them?—I would prefer to wait till I get the evidence, and I would then ask if anything occurs that I should have an opportunity of explaining.

#### Mr. HENRY BOYNTON PARRY examined.

Mr. Party.

3179 CHAIRMAN.—When did you go on the staff of the Collector-General's office?—Early in the year 1867.

3180 Before that time you had been a collector for a short time?—I was appointed a collector in May, 1867.

3181. And how long did you continue a collector?—Only six months.

3182. After that time you were transferred to the office?—I was.

3183. From what we heard yesterday that resulted in a loss of a certain amount of income to you?—It did.

3184. But did you yourself prefer the duties of the office to the duties of collector?—I did.

3185. When you went there, there was no classification of the clerks?—There was not.

3186. And you commenced with a salary of £100 a year?—I did.

3187. We have already had the correspondence which subsequently arose in reference to that, and that classification took place?—Yes.

3188. When you went to the office were there any particular duties allocated to you to do personally?—I was put into the cash office.

3189. Do you know when you were appointed whether it was contemplated you should be appointed as cashier?—Mr. Blundell, I believe, naked that a clerk should be appointed at £100 a year for the cash office, and I was appointed specially, and I never did a day's work in any other department until Mr. Moyne was appointed.

3190. Had you any experience in cash affairs, in receiving cash and keeping accounts, before that time?—I had.

3191. In what other employment?—I went to sea in the mercantile marine in 1858, and on board we had a purser, who was thoroughly acquainted with book-keeping and kept all the ship's accounts. I assisted him in so doing and got a knowledge of book-keeping.

3192. And did you continue at that for some years?—I was at sea for about six years, during which time I passed the examination of the Board of Trade for second officer.

3193. And was it immediately after that, or sometime after, that you got into the Collector-General's employment?—About three or four years after.

3194. Had you been engaged in the meantime?—In the meantime I was in an office in Liverpool.

3195. A merchant's office?—Yes.

3196. When you went into the cash department did you get any instructions as to the way you were to keep the cash or as to the system?—I was told to keep the cash in the way in which Mr. Taffee, chief clerk, kept it.

3197. Do you know who preceded you?—Mr. Betty.

3198. How was it he left; did he die, or did he retire, or was he dismissed?—He was dismissed.

3199. And was that for defalcations connected with the cash?—It was.

3200. Do you happen to know how the defalcations were detected or what the nature of them was?—I believe they were detected by one of the taxpayers bringing in a receipt.

3201. Do you know whether they were a large amount?—I believe not a very large amount, but with regard to that I cannot speak positively, because I was not connected with the internal arrangements of the office at the time.

Jan. 18, 1874  
Ms. M. P. V.  
Dated

June 20, 1873.  
Mr. Perry

3203. From the time on and after Mr. Stanton, you continued in receiving the cash as we heard described here—I altered my mode of receiving it slightly in my books.

3204. In the books in which you made the entries from day to day?—Yes.

3205. Did you make the entries in the way in which they are now made?—I did in the beginning for a short time, under the direction of the Chief Clerk.

3206. What way did you then enter them?—I entered them as a debtor and creditor account.

3207. Has that way been continued since you ceased to be cashier?—It has not; they have gone back to the old way.

3208. Explain the system?—I had only the cash book to keep. All the amounts that came into the office I entered on the debit side of the book, and the amounts lodged I entered on the credit side. Since that time there is an entry made only of the receipts and the amount of the tot lodges in the bank.

3209. Mr. Pinner.—Had you at any time a balance in your hands at the end of the day not paid into bank?—I had sometimes, when only a lodgment was made on account of the day's proceedings.

3210. And that is why you established a debtor and creditor system of accounts?—Yes. Perfectly right.

3211. CHAIRMAN.—Had you any assistance in receiving the cash while you were there?—I had.

3212. Continually or occasionally?—Continually I may also mention at the time I went to sea, I went into the firm of Messrs. Miles and Kingston, Bristol, of which Sir Philip Miles was head, and having known personally Mr. Edward and Mr. George Miles, they allowed me to go into their office and see the construction of their books.

3213. You say there was a person with you continually. Were you the person principally responsible for the cash, or was there any one over you?—After Mr. Lamb, son, the chief clerk, left the office, I was principally responsible.

3214. Was Mr. Taaffe, son, your superior as long as he continued in the department?—He was.

3215. Did Mr. Taaffe, son, himself take any part in the collection of the accounts?—He did.

3216. So that as long as he was there the two collecting were Mr. Taaffe and yourself?—Yes.

3217. After Mr. Taaffe and yourself who was associated with you?—Mr. Lambert.

3218. And were you the principal of Mr. Lambert?—I was.

3219. You then continued until after Mr. Stanton left in the cash office; during the time that you were in the cash office did you observe that the public were frequently subject to inconvenience by reason of there not being a sufficient number of persons to receive the money from them?—At the time of qualifying for the municipal franchise—the 31st of August, and coming up to that time—there was generally a press of business, and we had to get an extra hand or two, and for the Parliamentary franchise also there was generally a slight press, because many people are under the impression that it was necessary to pay up half a year's taxes for the current year, as well as the previous due for the previous year, to qualify for the Parliamentary franchise.

3220. During this time you found that the staff for receiving the money was sufficient?—The clerks were. One of the clerks usually—and I did myself when Mr. Taaffe was in the office—prepared the office allocation up to each Friday afternoon, covering up all the money that were taken in the office from the blocks. I never considered that a very right or a very wise thing for the clerk who received the money to do.

3221. Is it done by the clerk who receives the money?—Not now.

3222. But it was in your time?—It was, for I did it myself.

3223. Was it your practice, in making entries in

the pay-sheets or the cash book, to enter at once the receipt of the money, or do so at the end of the day from the counterpart of the receipt?—It was usually done at the moment, and directly when a payout was made it was entered, but sometimes it so happened that when any gentleman would follow up immediately, to oblige that gentleman I have frequently had that block on the file until I took his notes from him.

3224. When Mr. Moyles came what were the other duties you were transferred to, from the cash office?—I was transferred to the work upstairs, posting up pay-sheets, and entering my master accounts and such like work.

3225. Is that considered a more responsible position than receiving the cash?—I consider the book-keeping a very responsible position.

3226. Is it considered in the office that the man who is doing that duty should have more experience than the man that is merely receiving the cash from day to day?—Well, the man who receives the cash from day to day can perform that class of work very well, and he might not be adapted very well to keep the books.

3227. Who was it you succeeded in the keeping of the books?—I do not know exactly whether I succeeded any person.

Mr. Taaffe.—Mr. McDermott.

Mr. Perry.—I beg your pardon; I came up here before Mr. McDermott left the office. I know that I have been frequently, and almost entirely kept at the work which Mr. McDermott used to do.

3228. Chairman.—Mr. Lambert remained in the office below?—He did.

3229. And he got no assistant, as you had previously?—I mean a continuous assistant?—No.

3230. Since you went upstairs is it your duty to enter in the ward ledgers the various payments that appear in the returns of the collectors and also the returns made by Mr. Lambert, as well as the returns of the cash that reaches the office by post, and through the warrant officers?—It is my duty to post up all the pay-sheets and also what comes through the channel of the warrant officer, but not the office blocks. I may mention at the same time that the duty of posting up the pay-sheets is a matter that is taken up from time to time by each of the clerks when a press occurs.

3231. Are you the person whose duty it principally is to attend to it?—Yes.

3232. Who is it that posts up the office blocks?—The junior clerk.

3233. Then, after these are entered in the books, are they compared with the vouchers, blocks, and so on?—In the ward ledgers?

3234. Yes?—They are not.

3235. During the time that you have been there has your attention been called to any mistake in the posting up of the ward ledgers?—Numerous errors have been pointed out.

3236. Have they been numerous?—Very seldom, indeed.

3237. Have the public suffered to any extent?—Not that I am aware of. I should say not.

3238. I saw in a document, dated August, 1875, that some ledgers had not been posted up from the beginning of January, 1875, and others not for a great many months before the date of that letter—was that part of the business you were to attend to?—It was. My work was never more than a couple of months in arrear.

3239. Can you tell us how these ledgers had been allowed to get to such an extent in arrears?—Frequently I had been taken away from that work, and frequently it would take to post up one pay-sheet as long as it ought to post up a dozen, in consequence of sums of money being bulked together, and not set out item by item, corresponding with each house on the ledger.

3240. Was that the fault of the collectors?—On-

turnly. The collectors ought to make out the pay-sheets on the pay-sheets then by them.

3240 Is it the practice not to make it out item by item?—It is not the practice, but pay-sheets come up from time to time with a sum of money, taking, we will say, five or six houses altogether, and there may be a omission on one of these houses, consequently it is nearly impossible for the clerk to trace my particle of that money, because he does not know upon which house the omission occurs.

3241 Are the collectors obliged to give a separate receipt for each item, according to the system of receipts?—They are not.

3242 And I suppose they only enter in the pay-sheets as they give a separate receipt?—Some collectors are very particular, and if they receive £10 for fifty-five houses they set out the account of each house corresponding with the ledger number.

3243 Others, you say, do not?—Others do not. They are not so particular to set them out in all cases. I do not wish to bring a charge against anyone.

3244 We have had the other collectors before us, so you may tell us, as regards the pay-sheets, who do you consider to have furnished them most satisfactorily?—I consider Mr. Crofton's pay-sheets the best made out in the office.

3245 And who else?—Mr. Weatherup is particular too. From time to time I have had to call his attention to declarations having been made which are not noticed on the pay-sheets, so that the amount which is taken on the pay-sheet does not correspond with the amount in the ledger, and consequently until I get some explanation I do not post it.

3246 So that when you get pay-sheets by reason of their not being made out items by them, it would be impossible to post them at all?—It would. Sometimes it so occurs that the amount is very much less, and it therefore requires explanation before being posted.

3247 Are you the person that asks for that explanation and gets it, and checks it, or in addition by any person above you?—I am obliged to ask for it. I have frequently brought the master under the notice of the chief clerk, and asked him to put up a notice in the office, under his own hand, requesting that no two houses should be returned together on the pay-sheets.

3248 Has that been done?—It has not.

3249 Has there been any reason why it has not been done?—I think Mr. Thelwall spoke to the Collector-General from time to time about it.

3250 Asked him to do it?—Yes.

3251 And you consider that would be a desirable thing to forward you in your department?—Desirably.

3252 You say that one of the reasons that these pay-sheets got late arrival at the time we have mentioned was that you were withdrawn to other business, of which there was a great, absolutely necessary to be done, at the time?—I was simply told to do it, and I did so.

3253 Do you consider that the office is short-handed?—I have always considered it as being short-handed for the work that it ought to perform.

3254 What do you mean by saying the work it ought to perform?—Do you conceive there are certain duties which ought to be done, which are not done, by reason of its being short-handed?—Certainly.

3255 What duties are omitted?—All accounts should be kept by double entry.

3256 Have you ever made any suggestion to any one in the office?—Oh, yes; from year to year.

3257 Was it officially or merely verbally?—Officially, sir.

3258 In writing?—No; not in writing.

3259 To whom did you make it?—To Mr. Hanlon, chief clerk; almost immediately after I was appointed to the office. It was suggested to see how the accounts were kept, and I knew there could not possibly have been a balance struck in any shape or way since the office was created.

3260 Have you ever spoken to Mr. Mayhew about it?—I do not know that I have brought the matter under his notice; but I have frequently spoken about it to Mr. Taaffe and Mr. Houston, that I thought it my duty to bring the master under their notice to change the whole system from beginning to end.

3261 Do you yourself understand the system of book-keeping by double entry?—I do, sir.

3262 Are there any suggestions which you find expensive in the office would make, either as regards the management of the office itself, or in regards the system of collection?—With regard to the system of collection, I would appoint at least three collectors or four.

3263 Thus you conceive at the present time, there is not a sufficient number of collectors to do the duty?—I do not think there is to do it thoroughly and efficiently. Any new man on being appointed from time to time I would put on one of the small wards of the city, until that man gained by experience how thoroughly to manage his ward in every respect.

3264 Then, I presume, that still you would be for appointing three or four additional collectors; you would classify the collectors, so that their salaries should not be as they are now, but beginning at something small and going on?—I would.

3265 Do you think the rate of per centage ought to be increased to remunerate those new men?—No; I do not think a new man appointed ought to receive as much as a person working in the office twenty years; secondly, I would put a man who had been in the office for five years if a vacancy occurred on a larger ward, and I would arrange so that he would receive a large rate of per centage than a man on a smaller ward, because at the present time a man holding a small ward gets as much as more than a man who has charge of a very important at large ward.

3266 Mr. Bassons.—Is not it a fact that a new or inexperienced collector would have to do far more work than one who was familiar with the ratepayers upon whom he would have to call?—Not as the way I have suggested.

3267 CHAIRMAN.—Because you would give him a smaller ward there would be less duty?—I would give less duty and less pay to the new man.

3268 Mr. Bassons.—But under the present system, is not the inexperienced collector obliged to do extra labour to compensate for his want of experience?—It does not always follow that he can do it.

3269 He must collect the rates in the district?—He must.

3270 And because he has less experience he is therefore less familiar with the ratepayers on whom he has to call, and so he has additional labour thrown upon him?—Undoubtedly he has, under the present system.

3271 Why then should he have a less salary?—Because I would give him less duties to perform.

3272 Under the present system?—Certainly not he should have the same salary as the others.

3273 CHAIRMAN.—Experience will enable a man to do his work more easily?—Certainly, sir.

3274 Mr. Bassons.—And when a man by reason of his great experience is able to do his work much more readily and easily to himself, you would not decrease his salary?—Certainly not.

Mr. Perry.—With regard to my appointment in the first instance, and afterwards with regard to the change made in the office I would like to state that I was not informed of any change likely to be made until the change was actually made. Before that his Excellency Earl Spencer asked at the time if there was any just cause why Mr. Perry should be appointed at the salary he was. I never got any opportunity in any shape or way of sending forward any explanation.

3275 That is in reference to the correspondence we had before us yesterday?—Yes.

3276 Would you say in reference to it that you

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had no opportunity of giving a personal explanation!—Neither personally nor in writing, nor in any way else. I was in the country at my father's death-bed at the time the change was made, and I told the Collector-General afterwards that I ought to have been made aware that such a change was contemplated in the office, because I consider that it materially affected my position.

3277 I think there is nothing more in the way of questions I would ask you, but if there is any suggestion you wish to make I would like to hear it, or anything you have to say in reference to the office as the result of your experience!—I may mention with regard to the "receipts" account at the office that from time to time slight irregularities occurred. The collectors were bound to make a return of the receipts they had on hand each week, and some of them having exchanged receipts with each other contrary to rule I on one occasion called the Collector-General's attention to it. I said that it was very wrong, and that it would shake the foundation of the system altogether. And when I told Mr. Taaffe, as I had charge of the account, that I intended to report the matter, he told me I had no right to report it except to himself. I reported it and nothing was altered. I was told by Mr. Taaffe I had no right to bring the matter before the Collector-General, but before himself.

Mr. Taaffe.—The report of Mr. Perry and my reply are both in the hands of the Collector-General. I request that they be put in evidence.

CHAIRMAN.—Certainly.

Mr. Taaffe (handing in documents) said—I put in evidence the report made by Mr. Perry and my reply to it.

3278 CHAIRMAN.—As this matter has been referred to I think it is right that the letter should be read. The first letter handed in to me is a letter from Mr. Perry to the Collector-General, dated 21st November, 1876.

\* Witness, Brighton Vale, Monkstown,  
21st Nov., 1876.

"That—I consider it my imperative duty to lay before you the following facts relative to the checking of the collector's receipts, the account of which you have entrusted to me over the signature of Mr. Haslett, the late chief clerk.

"On Saturday, the 16th instant, I found that Mr. Haslett was a two pound receipt over, and a three pound receipt short, and that Mr. Westropp was a one pound receipt short and a three pound receipt over, and also that Mr. Haslett was a one pound receipt short and that Mr. Westropp was a one pound receipt over, which clearly showed me that either of the collectors had exchanged receipts during the week.

I openly remonstrated with them by telling them that such a thing was most irregular, and should not be done, as it would shake the foundation of our system, and, in fact, nullify the whole system of checking, which I have tried to every act according to your instructions and "orders," they then told me that Mr. Taaffe had allowed them to exchange receipts. Now, I beg to state that the stamping of each collector's receipts with a different letter is to prevent such a dangerous practice being carried on in that of exchanging receipts with each other, and I may note that too much care cannot be taken in checking the collectors' receipts even with so that each collector only holds the stamp over to him from the other with his initial letter stamped upon them.

"I told the collectors that as I had things of the inside account, I should report the irregularities to the Collector-General, and all the other receipts being closed I left the office. On Monday morning when I went to the office I found Mr. Taaffe had closed Mr. Haslett's and Mr. Westropp's account accounts, having closed my account, taken from their returns of their receipts on hand, which were checked by Mr. Taaffe before being issued to me. Then Mr. Taaffe told me that I had no right to report to Saturday, when he (Mr. Taaffe) was in the house, that I should only report to him; whereupon I told Mr. Taaffe that I considered my duty to report and did so to the Collector-General and not keep him in the dark, as he was always most particular about the receipts being properly checked. Mr. Taaffe then told me that in future Mr. Haslett would close the receiver account and that he would take the writer entirely out of his hands.

"I most respectfully beg that you will allow me to continue in charge of the checking and closing of the receipt account, and not allow Mr. Taaffe to take it out of my hands because I have considered it my duty to report you of the irregularities which have taken place.

"I beg to advise you again on the subject that the stamping of the initial letter on the receipts was begun after a defalcation had taken place in the office as a mere secret means of checking

the collectors' accounts, by requiring such collectors to hold only in their accounts, and not to add amounts to each other. I would also say that it can be allowed to work at the discretion of the account collectors as well, with Mr. Haslett, as I would like to become more acquainted with that part of the official routine. I have asked Mr. Taaffe from time to time to write me an order directing that the collectors should be compelled to date the stamp of their receipts when they add them to the public, which date should correspond with the date of issue, my object, to which respect of course Mr. Taaffe always concur'd a deaf ear.

"I have also suggested that each collector will be liable hand in his pay-salary to the other each day, so that they may be properly checked and passed, and not paid in two days' pay-salaries on Saturday day (which is a half day) to be checked and receive interest which causes much inconvenience and delay.

"I hope that because I have discussed it at my duty to report the above circumstances to you I may not appear to be trifling, or my object is to give you full information for the welfare of the department.

\* I am, Sir, your obedient servant,  
GILBERT B. PLUMBE.

Mr. Perry, I observe it is stated in that letter that receipts were interchanged by collectors referred to there—was that the only occasion on which you found the collectors had interchanged receipts!—So, sir.

3279 Had there been other instances?—They were very infrequent, but no explanation was given at the time, in reference to which I referred. When I came to enter up the ledger and found that the account would not close I was at a loss to know how it was until I found and ascertained that the collectors had done such a thing, because the initial letter was put on the receipts at the time of the defalcation to prevent such a thing recurring as the exchanging of receipts.

3280 Mr. Moylan, did you make any minute on your book in reference to the letter which I have just read?

Mr. Moylan.—I did.

[Minutes-book protocol.]

CHAIRMAN.—I find under date 22nd November, 1876—

"Mr. Perry having reported that irregularities had taken place by collectors exchanging receipts with each other, and as such a proceeding is opposed to the well-defined regulation of the office and it appeared would destroy the security of the whole system of checking the receipts which we inspect each week, I have made double a repetition of receipts being exchanged."

It is signed by Mr. Moylan.

3281 Now I have read the minute in reference to Mr. Perry's letter, and there are several other instances of the same kind that I have seen. How are these ratings which are in the state of directions or cables made known to the officers in the department?

Mr. Perry.—In some cases they are copied and pinned up on a notice board.

3282 Do you remember if that was done in the case to which I refer?—I am not aware that it was.

3283 Since the date of that minute have you found that they interchanged receipts?—In one or two cases it did occur, but it was at once reported. If there had been a proper explanation at the time it did occur, I would have considered it my duty to have mentioned the matter to Mr. Taaffe only.

The Chairman read Mr. Taaffe's letter to the Collector-General, dated November 30th, 1876, in reference to Mr. Perry's report as follows:—

"Collector-General of Rates' Office.

\* 43, Fleet-street, Dublin,  
20th Nov., 1876.

"My dear Sir,—Having in conclusion your views on the communications addressed to you on the 21st instant by one of my subordinates (Mr. Perry) I would be disposed to lose the historical and evidential representation of which I have been made the subject with great caution; which they were, was it not that of misappropriated and unbalanced, the charges whilst it existed, changes which (your opinion to the contrary notwithstanding) I consider would be capable of misapprehension, most damaging to my character as an official, might as a most inconvenient opportunity be used for the purpose of injuring me and causing unnecessary reflection on officials whose cause has proved that they had at best reason "for the welfare of the department" with the writer of the report.

"Having thus explained my views for troubling you further on the subject, I shall proceed to deal as briefly and succinctly as the

and others will persist, with the difficulties which have been submitted to you, bearing in mind my own judgment, unassisted by any expression of opinion or suggestion on my part, what action, if any, you will take in the matter.

" It is not true that you have (on the retirement of Mr. Hussey, late chief clerk), extracted to me some information as to the duties or responsibilities of my predecessor.

" It is not true that " the fact that Mr. Hussey was on the 12th instant a £2 receipt over and a £3 receipt short, and that Mr. McIntyre was a £2 receipt over and a £1 receipt short, and that Mr. McIntyre was shortly given credit of £1 (one pound) by that office, clearly goes to show that one of these clerks had exchanged receipts during the week."

" No such proof could be adduced from such persons. The knowledge possessed by Mr. Perry was obtained from the several collectors, accompanied by the statement that, as regards the two most confirmed officers, they had the possession of the chief clerk, and as regards Messrs. Hussey and McIntyre, that when the former was receiving payment from Messrs. Johnsons of the amount due to them in his district, they requested him to take that due to Mr. McIntyre's collection, which he accordingly did. Forwarded the money to the sum to Mr. McIntyre by that evening post, and informed the commissioners to me, and handed over the money to Mr. McIntyre the following morning.

" It is not true that the examination was obtained on Mr. Perry's remonstrating with the collectors on the irregularity of their account, nor is it true that there being acted as 'Mr. do' would clear the foundation of our receipting system, and, in fact, modify the whole system of chequing."

" It is not true 'that the stamping of each collector's receipts was intended to prevent each a duplicate specimen being carried on,' as the exchange of receipts by collectors by direction of the chief clerk, or unless exceptional circumstances were shown as soon as possible reported to the chief clerk, as the representative of the Collector-General. This system existed even since the formation of the department up to the date of the report.

" It is not true that Mr. Perry told the collectors that as he had charge of the record accounts, he should report the irregularities to the Collector-General; no notice of a report having been made by him to any of the officers concerned in the alleged irregularities.

" It is not true that ' Mr. Perry's telling me that he considered it his duty to report such matters to the Collector-General, and not less so as the chief, as he was always most particular about the receipts being properly checked, I told him that Mr. Hussey would be future chief the same account, and that I would take the money outside out of his hands.' The name assigned by me for directing Mr. Hussey, in future, to discharge the duty which had been given to him was reported to Mr. Perry and other clerks under my control, by both my predecessor and myself, was the apparent regularity of Mr. Perry on record accounts and correspondence with the officers with whom it brought him in contact, and more particularly the numerous and laborious inquiries which occurred (in the office) on the previous Saturday between him and one of the collectors to whom, after my assurance, he postponed his inspectional visit, although he had claimed a right to keep you in the dark respecting the occurrence.

" In conclusion I would observe that the cause which Mr. Perry has taken in investigating a report first to you (instead of through my hands), in attempting to carry out the class of work of which he should be employed, and his endeavour to avoid the opinion of his superior officer who has assumed that position with your approval and concurrence, by his own assumption of that position of discreditable and unchristianlike if that spirit of consideration which has characterized this officer from almost the first day of his connection with the department, and which you have had no frequent occasion to note.

" I am, my dear Sir, yours very faithfully,

" M. P. TAaffe, Chief Clerk."

" Dated May 18, 1878, Collector-General of Reins."

3884. Now, was there any action taken upon that letter—I never heard of that letter before, and everything that I stated in my statement I am prepared to prove.

3885. Do you tell me that the fact of such a letter being written was not brought under your notice in any way—I never heard of its being written until you read it out to me this moment.

3886. Are you aware whether the Collector-General shortly after that letter of the 21st November, 1878, that you wrote, spoke to you in reference to it—I did, and I have his reply that he would see it was attended to, which reply is as follows—

" Collector-General of Reins' Office,

" 45, Piccadilly,

" Wed Nov., 1878.

" DEAR SIR.—I have to acknowledge and thank you for the report which you forwarded respecting irregularities in the writing and keeping collectors' receipts.

" The master argued that I have my best assurance.

" Yours, &c.,

" D. H. MOYLAN."

" Harry Perry, Esq."

3887. CHAIRMAN.—Mr. Moylan, I trust, in reference to this matter, interrupt the examination and ask you a question. I have read out a minute written by you on the 22nd November, 1878, which was a minute immediately after Mr. Perry's letter was received, to the following effect, viz.—

" Mr. Perry having reported that irregularities had taken place by collectors exchanging receipts with each other, and to such a程度 as to affect the well-directed operations of the office, and if authorized, would destroy the stability of the whole system of clearing the excess which we meet each week, I have strictly forbidden a repetition of receipts being exchanged?"

That minute still remains on your books as a record in reference to Mr. Perry—I do.

3888. Did you make any further entry in the book in reference to this correspondence—I wanted to prevent disorder amongst the officers and introduce harmony, and I think I saw the collectors and instructed them not to interchange receipts.

3889. Do you remember seeing this letter from Mr. Taaffe, which I have read—I do.

3890. Did you take any action upon that letter of any kind—I think I saw the collectors.

3891. But did you take any action upon this letter in reference to Mr. Perry: you know this letter contains very serious charges against Mr. Perry, concluding with a statement that almost from the first day of his connection with this office, he exhibited a spirit of insubordination and change of that character—I did not—I wanted to throw oil on the troubled waters—not to have division in the office.

3892. Did you speak to him on the subject—I think I had an interview with him.

3893. Have you any recollection of it?—No.

3894. Have you any recollection, Mr. Perry?

Mr. Perry.—Mr. Moylan wrote me a letter thanking me for the report I sent in and saying he would attend to it. (Letter quoted above.)

3895. Am I to understand, Mr. Moylan, that you took no notice of this matter in your minute book?

Mr. Moylan.—I do not think I did.

Mr. Taaffe.—You are wrong, sir. When I found you had not investigated the matter, I requested you to put a note of the receipt of the letter on your minute book, and that receipt is there.

CHAIRMAN.—That letter bears date the 30th.

Mr. Taaffe.—I did not know for two or three days afterwards.

[Minute read, viz.—" Letter from Mr. Taaffe in reference to minute on receipt of report from Mr. Perry."]

Mr. Taaffe.—And that is the only record the Collector-General would put on the book; the only notice he would take of the matter.

3896. CHAIRMAN.—Then we must assume that Mr. Perry's report was acted upon, and that this complaint had not been acted upon.

Mr. Perry.—I never heard of it before in any shape or way. Also when the report was forwarded to His Excellency I was at my father's death-bed, and I knew nothing at all about my position being assailed.

Mr. Taaffe.—As far as I am concerned I had no possible desire but that Mr. Perry should have the fullest information as to that letter. I requested the Collector-General to investigate the matter, and when I found he would not do so I succeeded in getting him to make a minute on the book; the order was not promulgated.

3897. CHAIRMAN.—According to the rule of every Government department a minute is a minute until it is cancelled, those letters show Mr. Perry an answer of feeling between you at all events to Mr. Taaffe. I do not wish in your letters very strong expressions, but I did in the others, there may be also some strong expressions in yours. Were there any other occasions in the office on which there was apparent division of this kind?—Almost ever since I have been in the office there has been an unpleasant feeling towards me. When I came into the office there was Mr. Stannion, his son, and his son-in-law Mr. Sweetman, who was the Inspector, Mr. Taaffe (senior) and his son; and

Mr. Perry.

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there was Mr. Hasdon (senior) and his son, and his nephew, and I certainly say that I felt a little de trop.

3308. Have you ever found that the present Collector-General (Mr. Maylan) exhibited anything of what you would call a feeling towards you!—A short time after he was appointed he was extremely strict, and the smallest thing was remarked that I did in any shape or way, for instance, if two minutes late in the morning or anything of that kind.

3309. That was no fault in his part, were those matters reported to the Collector-General, or was it the Collector-General himself that observed your being late in the office!—I usually believe that they were reported to him.

3310. Mr. PHIPPS.—Have you an attendance book?

—Yes.

3311. The attendance book would report!—It would.

3312. CHAIRMAN.—But of other matters there would be no record. Were those other matters reported to the Collector-General!—I believe they were.

3313. But you cannot find fault with the Collector-General for insisting on a strict observance of the rules of his office, no matter what his reasons, and upon this occasion the Collector-General did not take any hasty step, but decided in your behalf as far as the documents bearing on the matter showed. What I want to know is, has there been an any excuse fibulations between you and other offices brought under the notice of the Collector-General, and has he adjudicated upon them!—None that I can call to mind at the present moment.

3314. You have mentioned that your superior and the other clerks in the office have looked upon you as de trop, and that there has been a hostile feeling exhibited towards you, are there any specific occasions on which that feeling has been manifested!—I have frequently asked to be put at other work as I wanted to have a thorough insight and knew every detail of the working of the office, and it has been systematically refused.

3315. Has your conduct been in any way the subject of a report by the Collector-General to the Government, to your knowledge!—No sir, it has not.

3316. Were you ever spoken to by the Collector-General in relation to a report made in connexion with your conduct either by his chief clerk, or any person of his staff!—No sir; the late Collector-General (Mr. Stannion) told me shortly after I was appointed he sent forward to the Government a highly unsatisfactory report of my efficiency and capabilities of discharging my duty.

3317. That is when you were first appointed!—Yes. There is also another matter in the case, when such a letter as that has been written, I have a right, and I ask you to allow me to turn in my mind over what has occurred since I have been appointed, as I may call to mind some things that have taken place. Another matter that occurred not long ago is this—the Collector-General called for a return made the heads of insolvencies, bankruptcies, and vacancies, and I was called into the Collector-General's room by Mr. Taaffe, and the Collector-General and Mr. Taaffe both gave me instructions to have this return which was referred to yesterday made out by the collectors. I was told to have it made out for two years. That was about the 1st of November last. I gave instructions to the collectors to make it set for the years 1876-1877, as I understood those were the two years for which the Collector-General wished it. I was also told by Mr. Taaffe, that he wanted the return for 1876 and 1875. I gave instructions to the collectors to make out the return, giving the ledger numbers in all cases, so that we might be able to refer to all the documents the return; some of the collectors made it out in that way. I spoke to them, and in presence of Mr. Taaffe they told me that he desired them not to place the ledger numbers, consequently there was no way in the return, as I told him, of laying his hand on any one item, or seeing whether it was correct or not. I spoke to Mr. Henchy and Mr. Crofton

about it, and told them I would not hand in such a return to the Collector-General.

3318. Was that on last Saturday!—No sir. It was under Mr. Taaffe's express direction that no ledger numbers were returned, no door numbers, no street numbers; but I said the ledger numbers should be returned every item of it, and without them that it was entirely useless for any purpose; that each collector might put down a gross sum and there would be no way of checking it.

3319. CHAIRMAN.—As I understand, in that case you were giving your instructions under the direction of the Collector-General himself!—And Mr. Taaffe.

3320. Did you ever bring the matter under the notice of the Collector-General as regards the absence of the numbers!—I mentioned to him subsequently that the ledger numbers were only returned by some collectors.

3321. Did he give any directions about that, or say how it should be done!—He said he thought the ledger numbers should be given in the return, but he said as the business of the year was very pressing, he would not ask the collectors to make it out again.

3322. Mr. BROOKS.—Before you made this formal remonstrance to the Collector-General, did you make any remonstrance to your superior officer, Mr. Taaffe?—I told Mr. Taaffe that I considered it my duty to report the matter to the Collector-General.

3323. Was that a written communication!—It was.

3324. Don't you think a form of communication such as this, before you made any communication to your superior officer, Mr. Taaffe, was calculated to create dissension in the office and promote ill will!—I don't think so, because I spoke to Mr. Taaffe before I sent forward any report at all.

3325. Don't you think it was due to yourself and your superior in the office, before you sent forward a statement so formal as this to the Collector-General, that you should have communicated in terms equally formal to Mr. Taaffe!—Such a system was never carried out in the office.

3326. Did you give Mr. Taaffe any copy of that!—I did not.

3327. Mr. Taaffe.—I never saw it or heard of it until it was shown to the Collector-General.

3328. CHAIRMAN (to Mr. Taaffe).—Prior to Mr. Perry writing that letter, had he spoken to you about it!—He did on Monday morning.

3329. Did he ask you to make any representation to the Collector-General!—No.

3330. Did you take any action in reference to his communication!—I was perfectly cognizant of the entire charge, and I don't consider there was anything irregular in the matter.

3331. Did you tell that to Mr. Perry!—I did, and to the Collector-General. But the Collector-General made his mind up before he showed me Mr. Perry's letter. The Collector-General told me he was perfectly satisfied with my explanation about the thing. Feeling that was might be made afterwards of that report, I determined, notwithstanding the Collector-General's statement to me, that I would put my views in writing, and requested the Collector-General to note my communication.

3332. (To Mr. Perry).—I want to know from you, Mr. Perry, why did you address that letter to the Collector-General!—Because when I spoke to Mr. Taaffe about the exchanging of receipts he conveyed to me that at any time the collectors might do that—some transaction of exchanging receipts from one to another.

3333. Mr. TAFFE.—In my opinion no irregularity had occurred, and I did not consider it necessary to take any step in reference to the matter.

#### Examination of Mr. PERRY resumed.

It is my opinion the cash-office is most useful for the collection of the rates, for it is a channel through which £90,000 a year reaches the office, and about £40,000 of that is made up of

very small money indeed. It is money which comes from very poor localities, and small holdings, and is made up of shillings and shillings. It comes into the office in large parcels of silver, and the various amounts amount to a large sum. I think if the cash-office were properly worked with three hands in passing these, that the amount which would pass through the cash-office would be immensely increased.

3312. You heard the suggestion made here two or three times in the course of the inquiry that the collectors of each ward should attend for two days in the week in the cash-office to receive the collection of his ward, do you think that would be a good substitution for the present system of receiving cash in the office?—I don't think that it would.

3313. Why?—Because perhaps people would find it difficult to come into the office when they would only meet the collectors one or two particular days in the week. The money would not come into the office, & it's ever come at all. The poor people who pay these small sums stated to me that they wished to pay them more than, as if they brought it home they would spend it, and not be able to make it up again.

3314. Do you consider the present system of having but a single officer to receive the money from the public is inadequate?—Certainly. I think two officers ought always be there.

3315. You think there ought to be a permanent staff of two?—A permanent staff of two.

3316. You consider that would be a much better arrangement than the system of collectors attending occasionally two days in the week?—Certainly. Jan 26, 1878.  
Mr. Perry.

3317. What is your salary?—My salary is just £200.

3318. There was an additional £10 given, are you allowed that now?—I am, as I sometimes work in the cash office.

3319. Do you get anything extra for the Postage-stamp or Municipal Franchise list?—We are paid for the jury lists, and also for surveyor work.

3320. You are paid for that in an ordinary allowance?—Entirely.

3321. Mr. Brooks.—Do you consider that if a sufficient office accommodation were provided and greater facilities given to the ratepayers, that a more speedy collection of the rates would be effected, and the increase in the collecting staff which you mentioned made unnecessary?—I am quite sure a much larger amount of money would be received in the cash office if such a plan was adopted, as I proposed at an earlier date. You ought to give the citizens an opportunity of running in at any moment to pay taxes so as to escape law proceedings.

3322. That would avert the necessity of increasing the collecting staff?—I would increase the collecting staff also.

Mr. CHARLES WILLIAM HANSON examined

Mr. Hanlon.

3323. CHANCELLOR.—When did you go into the Collector-General's office?—I first went in in 1876 as a supernumerary clerk.

3324. Not 1876?—1866.

3325. When were you placed on the permanent staff?—On the 14th September, 1861.

3326. What were your duties—what salary did you begin with in the first instance?—£50.

3327. What were your duties when you first went there?—I was put from one class of work to another.

3328. Were you at any time put in the cash department?—Never.

3329. I suppose you have been engaged principally in posting up the books, making out the books for the collectors, and doing other work connected with the pay lists that has to be done in the office?—Yes.

3330. What is your present position in the office?—Senior first-class clerk.

3331. Have you got any specific duties to perform now which you are responsible for from day to day?—I have the allocation of the collection each week to the various Boards.

3332. Is that entirely under your control?—Yes.

3333. Have you assistance in that?—I have not. I was taken from it the latter end of last year and put to another class of work.

3334. How long were you engaged in the allocation department of the week?—Since I returned to the office in May last.

3335. You were absent on sick leave?—Yes. I had been for three months.

3336. After that were you put to allocation work?—Yes.

3337. I take it from what you have stated that there was no regular work allotted to you, at which you were engaged day after day, except for a short time at a time?—Yes.

3338. When you were sent to the allocation business it was not understood that you were to be permanently at it?—No.

3339. What are you at now?—The allocation work.

3340. As regards the security of the clerks. You are senior first-class clerk, Mr. Perry second first-class clerk—have you any control over Mr. Perry's actions?—I should say not.

3341. I presume all the clerks in the office, senior and junior, are under the immediate control of Mr. Trade?—Yes.

3332. It is his duty to direct my clerk to perform any duties in the office which are required to be performed, and that clerk is bound to do it?—Yes.

3333. He is the person who has authority, and is responsible for seeing that the duties are done properly?—Quite so.

3334. As far as regards the allocation business, have you any suggestion to make?—I think not; it is perfectly plain.

3335. Don't you think a very considerable time of a portion of the staff of the office is taken up with regard to that allocation?—It occupies the time of one clerk only.

3336. But during the whole year?—Not exactly, four days in the week.

3337. Suppose, instead of having an allocation as at present every week, the money were advanced on account to the boards from time to time, always keeping within the proper amount, and then having a final allocation in the month of December for the entire year—would you see any objection to that?—I think the present system works better.

3338. The present system finishes and concludes an account each week?—Yes.

3339. Suppose Mr. Trade is away from the office, is there any rule as to who should take his place?—I think not.

3340. I suppose the Collector-General, under these circumstances, has been in the habit of appointing the person he considers best qualified?—That is the rule he has always adopted.

3341. Is it understood that a person in the place of Mr. Trade would have the same power as Mr. Trade would if he were there himself?—I think so.

3342. What is the leave the office generally gives to each of its officers?—Three weeks.

3343. Does that apply to the clerks in the office?—It does.

3344. To Mr. Trade as well as the others?—It does.

3345. When Mr. Hanlon, the chief clerk, went away for his leave, who was it that discharged the duties of chief clerk?—Mr. Trade.

3346. When Mr. Trade is away who discharges the duties of chief clerk?—I have, for a certain period.

3347. When was it you ceased to discharge the duties of chief clerk in Mr. Trade's absence?—When I returned after my last sickness.

Jan 16, 1898  
Mr. Haden.

3368. Was any reason given for your not acting as chief clerk?—The only reason assigned was that I had been absent.

3369. Who then was to act?—Mr. Perry.

3370. Did he act as chief clerk at that time?—Yes.

3371. At a time a person is away on sick leave, does his duty still go on?—It does.

3372. Was your salary still paid?—I received it for the first two months, not for the third until I returned to the office.

3373. The salary is payable monthly?—Yes.

3374. You did get it when you went back to the office?—Yes.

3375. You obtained a medical certificate to enable you to absent yourself?—Yes.

3376. Was that certificate renewed from time to time?—It was. I think three certificates altogether were required.

3377. At the time your salary was stopped had you sent in a medical certificate in the ordinary way?—I had.

Mr. Lambert.

3385. CHAIRMAN.—When were you appointed to the Collector General of Rates' Office?—In 1867.

3386. How long did you continue as collector before you became a member of the office staff?—Until December.

3387. Was it with your own wish you were transferred to the office?—I applied to be transferred on the death of the son of the late Mr. Stanton.

3388. The amount of pay was less—£150 was given to you as a salary?—The Late Collector-General recommended me at £150. He sent for me and recommended me at a salary commencing at £150.

3389. Mr. Taaffe mentioned that when you applied to be transferred you stated you did not care if the salary were less?—I said that if I went in at £80 I would be satisfied.

3390. When you went in what were the duties you were put task upon?—I used to post up the office books and prepare collectors' accounts—junior clerk's work, in fact. I had to do that.

3391. What do you mean by preparing collectors' accounts?—I posted up each pay sheet.

3392. Of the rate collectors?—Yes. I posted up his pay sheets, as well as the office collection for the week, whatever it was.

3393. When was it you went into the cash office?—I have been always now or less in the cash office. Whatever an extra hand was wanted in the cash office I was sent in.

3394. Before you went into the department had you experience of keeping accounts?—Yes, large accounts. I was under agent to the Marquess of Headfort, and the rent collection went through my hands, and I lodged it in the bank.

3395. Mr. PERRY.—You were in the habit of making out rentals?—Yes.

3396. CHAIRMAN.—Did you always receive the money when acting for the Marquess of Headfort?—Yes. Mr. Dalton was the agent, and I received all the money, and accounted for it, and took it to the bank. We had a staff of clerks acting under us.

3397. Did you make the payments on the estate?—I did. I was acting-agent for Mr. Dalton, who was the agent to the Marquess of Headfort, and rendered an account.

3398. What year was it when you became responsible cash receiver?—On Mr. Mayhew's appointment, about 1870.

3399. Since that time have you been receiver of rent, occasionally getting assistance when there was a pressure?—Yes.

3400. During certain periods of the year you are the sole person in receipt of it?—Yes.

3401. And others are sent to assist on a pressure?—Yes. I have sole responsibility of that department, and every one assisting there has to hand me up the cash received at the end of the day.

3378. And had your leave been extended actually?—It had.

3379. Who was your medical adviser?—Dr. Edward Hamilton.

3380. Have you any observation to make in reference to the office—in reference to your own department?—I would suggest that one more collector should be appointed.

3381. You yourself have not much to do with the collectors immediately?—I have; to a great degree getting their pay sheets from them.

3382. Do you consider the number of collectors now are not sufficient to collect the city?—I do.

3383. Is there any other suggestion you would like to make or any other statement?—We have been anxious to find out if the cash office could be improved—I think the office is not large enough, and more hands ought to be sent down from the other office when there would be a press of business.

3384. You would always have that office open?—Yes.

Mr. RUDOLPH L. LAMBERT examined.

3402. Have many instances come before you of inaccuracies being found in the accounts of the cash received in the office, passing through your hands?—The thing never occurred.

3403. Even slight errors in the accounts kept by you, and the amount of money lodged by you in the bank, have there been found to be any discrepancies in these?—On one occasion there was, but only on one occasion.

3404. What did that arise from?—When Mr. Taaffe was chief clerk, if at the end of the day there was any cash over which we could not account for, the way it was arranged was—Mr. Taaffe would put into an envelope in the cash office the amount of money over, and when a receipt would be found for it that was paid into the bank.

3405. Mr. PERRY.—Were these entries made towards the close of the day?—There would be an accumulation of blocks entered up at the close of the day, but an order has been given, and strictly carried out that every receipt before being handed to the public is entered by me.

3406. CHAIRMAN.—What was the cause of the discrepancy in the case to which you referred?—I posted away a block and a receipt.

3407. You gave the block along with the receipt?—Yes.

3408. Had you that entered in your cash book as having been received?—No, sir, I had not.

3409. At that time you were making the entries at the end of the day?—Yes; when the receipt passed up the money was lodged.

3410. Mr. PERRY.—It was surplus money?—Yes, money over.

3411. CHAIRMAN.—During the time you have been in the cash office, have you ever heard complaints made that money paid in to you had been demanded again by the collectors in the city?—Continually.

3412. When these complaints have been made, have you found your account correct?—Always. Whenever a man comes in and says that money is paid, I send to the ledger, and if the ledger is not posted, I see there is no credit. He produces the receipt and I refer to my day book, which shows it. I send a clerk to have the ledger posted.

3413. It has occurred that occasional demands have been made by the collectors for money previously paid to you?—Cases of that kind have occurred.

3414. What is the cause of that?—The books not having been kept properly posted up.

3415. You mean the ward ledgers not being posted up?—Yes.

3416. Mr. PERRY.—Instances have occurred where the collector demands the amount over again?—Yes, he demands it because it is not posted in the books.

3417. CHAIRMAN.—You are there receiving money each day. Money is paid to you, which you return yourself. You return that on your pay sheets, and you have nothing to do with the posting of that in the ledger. Has it occurred that rates were demanded again in consequence of not being posted from the pay sheets to the ledger?—Every collector is supposed to check every day my books and post in my books the payments received. When the business is very heavy the thing may occur to any man. He may omit to make the posting in his books. If it is not posted in his books the collector will call, and the ratepayer says he paid it into the office on such a day. That has occurred, but not often.

3418. The posting done by the collector is a posting from your books, and not from the ward ledger?—Yes.

3419. The ward ledgers are frequently in arrear, not being posted for some months?—They have been.

3420. Mr. PHIFFS.—Are receipts sent through the post handed over to you?—Yes, every letter and cheque that comes with money. I am bound to send receipts, and the money is included in my ledgers.

3421. CHAIRMAN.—If a man comes in and says, "I want to pay rates due on my house, but I only came into occupation of that house on the 1st of May," how do you ascertain first of all if his allegation is true?—That is one of the most unpleasant things that come before us. The public think it is disreputable on my part not to receive the rates. A man hands in a declaration which I take from him, but it must be ratified by the collector as I am only there as cashier. Until the declaration is investigated by the Collector-General and reported I cannot receive the rates.

3422. After that is a calculation to be made?—Yes, that calculation is made in the office by the staff.

3423. It is not impossible to receive the rates in respect of a house when a man brings in a declaration of vacancy?—Yes.

3424. Does it often happen that a man comes back a second or third time and you have not got the necessary information to take the rates from him?—Yes, often.

3425. How does that arise?—Because the declarations are not entered in the ledger. The collector may often makes a calculation when declarations are lying there. They have not been checked and put in the ledger. The collector frequently makes the calculation himself, and it is not put on the ledger at all.

3426. Mr. PHIFFS.—To save trouble to the rate-payers in cases of that kind would it be a good plan for the Collector-General to direct the declarations to be handed to the collector, who should be instructed to call immediately on the ratepayer?—I think so; if the account a declaration is received, and ratified by the collector, if the calculation is made and at once worked.

3427. Could you not hand it to the collector with instructions to immediately call on the ratepayer for the money?—No doubt that could be done.

3428. CHAIRMAN.—If a man comes in to pay rates where the rates are actually due for the entire year, how long generally is he detained in the office before you take payment from him assuming you have nothing else to do?—Five minutes will do unless a man comes in with £20 worth of silver and copper. The actual writing of a receipt and taking a cheque or notes does not take five minutes.

3429. Do you find it takes some time to ascertain arrears?—The books for some time past are so kept that it would be impossible to find out at a glance how a man's account stands. It is hard to trace it. If I have reason to suppose a man is in arrear I must travel through a number of books instead of having a ledger in which the account is brought forward.

3430. That takes a considerable time?—Of course it does.

3431. Mr. PHIFFS.—Is there a danger of your giving a ratepayer a receipt for 1877 leaving the arrears of 1876 unpaid?—Great risk.

3432. And rates might be lost in that way?—

Certainly. It is most damaging to the collection the arrears not being brought forward in the ledger. Before the last new ledger was made out I was for months working from the rate-books where they are all in globe. That leads to mistakes. It is not a very difficult calculation, but I had no ledger to assist me.

3433. CHAIRMAN.—Who did that seem?—Three years ago I had to work from the rate-books. For four or five months the books were not made out.

3434. Did you represent that to the chief clerk in your office?—I did speak about it.

3435. What reason was given to you for its not being done?—The Collector-General did not pay for the making out of the books.

3436. Was any portion of that work done by extra overtime after hours?—At the end of the year, about November, the chief clerk came to the clerks in the office and asked each man if he would take scrivenery. The scrivenery was divided amongst the different members of the staff, and on the 1st January every ledger and rate-book were in the office in a fit state of work and ready for the collectors. That has not been the case for years.

3437. That scrivenery, of course, was an extra charge over and above the ordinary sum paid in the department. Do you consider that you alone, during the greater part of the year, are sufficient to collect the money paid into the office?—For many months in the year I am sufficient.

3438. Without detaining the public any unreasonable time?—Yes.

3439. Are there portions of the year you would require more help than the office could give you?—Yes. At the end of the year a gentleman had to go away without paying his taxes, and I and Mr. Bourne worked from ten in the morning until six o'clock.

3440. Some portion of that pressure would be relieved if the rates were obliged to be paid at an earlier portion of the year?—Yes. Up to the 31st August there is considerable pressure also to qualify voters.

3441. Another thing that arises from this great pressure at the end of the year is that you have not time to make a close account?—There is no time required for that. I keep a cash-book in which I enter everything I receive from the public, and every morning I send up an account to the Collector-General, and I make out a judgment-debt and send to the bank, so that every day's transaction squares itself.

3442. Is it in the morning you lodge the money?—The previous day's collection is lodged in the morning.

3443. Mr. PHIFFS.—You had £9,000 on the 31st December held over to the 1st of January, could not some plan be adopted to get that large amount over to your bank account? Suppose an arrangement was made that no money would be received on the 31st?—It would be a great loss to the rates to do that. It would not do at all.

3444. CHAIRMAN.—As long as you keep your cash office open at all it must be kept open the entire year. During the time you have been in your office are you aware whether any representations or complaints have been made to the Collector-General in reference to you, either by people in the office or outside?—I am aware that complaints have been made by people outside the office. I have to meet the public, and cannot please them all when they come to pay rates.

3445. Has the Collector-General taken any hostile action in reference to you?—Never.

3446. Or have any of the staff taken hostile action in reference to you?—No.

3447. You are free from any of the reprimandisms which have arisen in some other cases?—I have nothing to complain of. There is only one master I have to complain of, and that is the master of doctor's certificates, which is most unfair. I will state one case. I was away once from the office on a certificate given by Dr. E. Hamilton, of Stephen's-green, medical adviser to the department. I went to the county Marsh and got another certificate, and during that time the Collector-

Jan 14, 1878.  
Mr. Lambton.

Jan 19, 1884. General fined me £5 in face of two doctor's certificates.

3448. Was there any reason given by the Collector-General for that?—Yes, that it was a case of shamming at my part.

3449. Were inquiries made to ascertain if it was shamming—I don't know. I was not able to walk for three weeks.

3450. You addressed a memorial to Lord Hardinge—?—The memorial was sent back to me. There was no action taken in the matter.

3451. Was that because you ought to have addressed it to the Collector-General?—No. I was told I might go on with the memorial, but on advice I withdraw it.

3452. Did you send it through the Collector-General?—The Collector-General refused positively to send forward any memorial.

3453. Have you ever asked to your knowledge, or have any of the clerks in the office, ever asked the Collector-General to make any representation of complaint?—On that occasion I believe I asked the Collector-General to send forward the memorial.

3454. Were other complaints made?—I know he refused to send forward a memorial of Mr. Ferry's.

3455. In reference to what?—Well, I could not tell you at the moment, but I know what I state is true. It was with reference to the chief clerk.

3456. You have spoken of your illness. It has been said here the office is very unhealthy, have you found that so?—Last year it nearly cost me my life. I got cold in the office, and it ended in my having to wear a muffler and great coat there. I told the Collector-General I was not able to work. He did not seem to think I was unfit to work. The next day I went home and sent for a doctor, and it turned out that I had inflammation of the lungs, and it was a toss up whether I died or not. I applied for leave on Dr. Scouly's certificate, but the Collector-General would not receive this certificate. The general rule is to send in a certificate, but he would not receive it.

3457. Mr. PHIPPS.—That is not the practice in the Civil Service?—I consider that a very hard case.

3458. CHAIRMAN.—Suppose a man does fall ill as I am sure you were, and he wishes to get sick leave, what will the Collector-General act on if he does not submit the doctor's certificate?—He said he would require a certificate from Dr. Craine and Dr. Hamilton. In face of Dr. Hamilton's certificate he fined me £5, and with Dr. Craine's certificate I found difficulty in getting him to receive them. There is a minute on the book saying Dr. Hamilton's certificate is to be received.

3459. Dr. Hamilton is medical man of your department and Dr. Craine?—They are the only two medical men in Dublin whose certificate the Collector-General considers valuable.

3460. Mr. PHIPPS.—I really hope the Collector-General will see the necessity of reciprocating you that £5—I hope so. I never was absent from work during eleven years except that.

3461. Is that the only case of your being fined?—Another case of fine occurred, not on medical certificate.

3462. CHAIRMAN.—Has there been rather a considerable number of absences from the office by reason of sickness during the time you have been there?—There has been. One reason that caused that was, we used to have three weeks' leave of absence, and that was completely done away with. It was refused, and we were obliged to work from one end of the year to the other without leave of absence, and I think that was the cause of many illnesses that took place.

3463. You said the rule of the office was three weeks' leave; has that rule been departed from?—It was completely abolished on Mr. Mayall coming into office.

3464. Since that time has there been as such thing as absence in the office or leave?—Yes. When Sir M. H. Beach came here he allowed the regular leave in the office.

3465. Was that after a correspondence with the Government?—I fancy so.

3466. Was it brought under the notice of the Chief Secretary by the staff in the office?—I brought it before the notice of the Chief Secretary myself.

3467. In a formal way?—Yes.

3468. Since that time you got three weeks' leave?—Yes.

3469. I am informed by Mr. Browning that there is an order of Council in reference to that?—Yes.

3470. Prior to that time was it the rule that the officers got no leave at all during the year?—The Collector-General refused totally to give any.

3471. Was it the case the staff was insufficient to discharge the duty, or on other grounds?—I could not give you any reason for it.

3472. No representation was made during that period that the staff was deficient, so that it appears singular. Do you know whether before 1870 there was leave given in the office?—Yes, I had leave a year before that. A fortnight it was that time, and we generally got a week extra if we went to the Collector-General.

3473. You mentioned that you were detained at home for two months, because the medical certificates would not be received during those two months were you attending the office?—No. I was in fact ill. I had a correspondence with the Chief Secretary on the subject.

3474. Is that correspondence in the office?—I have my part of the correspondence.

3475. Send it in to the Secretary. Had you been ordered at the time to go away for your health?—Dr. Scouly recommended me to go to the south of France for six months.

3476. Was it long disease you suffered from?—Inflammation of the lungs.

3477. Did you get the six months' leave?—No. I was kept at home for two months. I then went to Dr. Hamilton, and told him I was most anxious to get back to my work. I said I would get some leave or give up altogether. He said, do you think a month would do. I said, "If you certify me for a month's leave I will go, and if I am able to come back to my duties I will come back." He then certified to the Collector-General that he considered it necessary for me to get a month's leave, and I came back at the end of the month.

3478. Is there any minutes in the office as to the way sick leave should be obtained?—None.

3479. There is a minute, you said, that the certificate of Dr. Hamilton would be received?—There is a minute in the Chief Secretary's office to that effect.

3480. What is the extent of the leave granted by the rule of the Ferry Council?—Three weeks.

3481. Mr. BACON.—Is that subject to any reduction if a man is ill during the year?—No. Three weeks a good health.

3482. Mr. PHIPPS.—Does that Ferry Council rule extend to the Collectors as regards leave?—I believe it does. It has been intended that it should extend to them.

3483. Has it been allowed to take effect?—I think not.

3484. CHAIRMAN.—Is there anything else you would like to add?—Except about the accommodation of the office. You have heard all about that before. There is no convenience of any kind to work in the office, and from the way in which the books have been kept for some time, there are obstacles in the way of the work of the office and the collection of rates.

3485. Have you any reason to believe that the refusal of sick leave to you under the circumstances mentioned arose from any personal feeling on the part of the Collector-General, or whether it is the system?—The Collector-General seems to think that a man, if he has to earn his bread, should be made of steel—that he should never be sick.

3486. Does the Collector-General take any leave himself?—He does.

3487. Mr. BACON.—You told us the way in which you lodged all the money daily. Is there no money left for change?—None. I lodge every farthing I get.

3482. Then, suppose a man comes in with a £10 note to pay £5 or £4—Then I have to detain him, and send for change.

3483. Do you recommend that a van should be left in the hands of the Cashier for affording facilities of that kind?—You know there is nearly always a collector or two in the office backwards and forwards, and not having change leads to very little inconvenience. The messenger may have to be sent out in the beginning of the day for change of a large note, but we are so near the bank there is very little inconvenience. It sometimes occurs that a man is kept waiting for some time before change can be given to him.

3484. Mr. PHILIPS.—Do you think the Clerk ought to have a standing account for that purpose?—That would be a very good plan, indeed.

3485. Do you think that would be sufficient?—Quite sufficient for the purpose. (Cash book produced.) This is an account of the daily receipts. There is the amount received, and there is the amount of deposit in the bank next morning.

3486. Is there anything to indicate that those payments are posted in the ledger?—Nothing. I have nothing to say to that. I receive the money from the public, lodge it in the bank, and my responsibility ceases.

3487. Do you hand this book over to any person in the office to have the various amounts posted into the ledger?—No, because the blocks of the receipts are what they post from, and not from my book. There is a block to every receipt, and the clerk who has charge of the posting has all these blocks stitched together, and posts from them.

3488. Is there any book in which are entered the various sums received from the various collectors?—Yes. Mr. Taaffe keeps the book.

3489. Have you here any copy of the block book from which is posted to the rate books the sums received?—No, sir. I have nothing to say to that.

Mr. THOMAS.—The system is simply this. There is a brown paper book in which the messenger posts these blocks to preserve them in case any event might occur. These might be the means of tracing it. These are all preserved.

3490. Is there any example here?—No. We will only get it for you.

3491. CHAIRMEN.—Mr. Lambert, the Collector-General has asked me to refer to his minute book under your name, and I will do so. The first entry in which your name appears is this. It is under the date 30th August, 1876.—“Mr. Lambert reported that he had £5 16s 8d over in his cash, and having his receipt checked, he was not able to type it. I directed that the money should be lodged.” Is that the case you have mentioned to me?—No, it is not. The case I mentioned was when the Collector-General first came into the office. Some short time after he came a receipt turned up against me. The Collector-General sent me for, and consumed me very much, because, he said, I should have reported to him any money over. I simply acted in the same way as old Mr. Taaffe did—as I saw him do—put the money in the cash box, make a note of the amount, and when the receipt turned up, pay the money in. From the date of that transaction I always did as the Collector-General ordered. I always reported to him.

3492. The money was in the cash-box at the time this question cropped up?—Yes, the money was there.

3493. Was it ever recognised?—Oh, yes; the receipt was found, and the money paid in.

3494. The next minute is about the medical certificate—“30th November, 1876, letter from Mr. Lambert, enclosing a medical certificate, signed by Dr. Sibly, recommending that officer to ask for leave of absence for six months.” I do not find anything more than that in that page except the signature of the Collector-General—his initials.

Mr. LOVELL.—There is one thing I wish to mention in reference to the minute book. I was always of the impression that if a man made a record at head of

a department he should word for you and read for you what he records. That book is a sealed volume in which are things written which I know nothing about. The Collector-General has never sent for a man to read to him what he has written against him. I only look on that as a private memorandum, not a minute book.

3495. CHAIRMEN.—I see there are some things which are closely minute—directions given to the officers as to the way they are to discharge their duties—how are these made public in the office?—Mr. Taaffe communicates to the different members of the staff if he has anything to tell them.

3496. I find there are minutes giving general directions to the collectors—are these ever published in any way?—They are written on slips and pinned to the notice board sometimes.

3497. The next entry in this is at page 280—“6th December, 1876. Report received from Dr. Hamilton that he was of opinion that one month's leave of absence would be sufficient to restore Mr. Lambert's health.” I suppose that time you got the month mentioned?—Yes.

3498. I find on the 3rd January, 1877, “a letter from Mr. Lambert with a certificate from Dr. Sibly. For reply see letter-book.” There ought to be some recognised system of getting leave. Here is a minute I wish to call attention to. It is dated April 7th, 1877—

“A letter received from the Rev. Dr. Sibbald, 24 Marchion square, complaining that he had not received a receipt for £1 16s 8d, which he paid in on Thursday to Mr. Lambert, who promised to forward the receipt (which he was writing at the time) by post. Dr. Sibbald having to leave the office without his receipt, in consequence of the length of time he was delayed, although there was no one but himself to be appealed to. Dr. Sibbald writes that after failing to try he could get no satisfactory answer from Mr. Lambert. On investigation I found that Mr. Lambert handed the receipt to the collector of the district, who forgot to send it away till the day following. This on more inquiry, I communicated Mr. Lambert, and I directed that as far as he should do his duty he must be relieved of depositing it in the office. For reply to Dr. Sibbald see letter-book.”

Do you remember that matter being investigated?—I do. What occurred in the matter was, that I gave the receipt, as stated in that minute, to the collector of the district, who was going that way to Dr. Sibbald next morning. Mr. Weatherup, the collector, I believe, forgot to give it. I did it in that way instead of sending it through post.

3503. Why were you not able to give it to him then?—Dr. Sibbald exonerated me from all blame. He is a testy man and would not wait a second, and went off as soon as matters done in a hasty way. He would not wait a moment and give me time to write the receipt.

3504. Mr. MURRAY.—Were you engaged at other work at the time?—No, sir, but I was writing the receipt.

3507. CHAIRMEN.—Instead of sending it by post you gave it to the collector?—I gave it to the collector, and when the Collector-General sent for me I stated the case as it occurred.

3508. Here is a minute dated 8th May, 1877—

\* Baron Deacon returned receipt for £1 16s 8d, having been (properly) filed up by Mr. Lambert, who signed the Baron's Name, represented Mr. Lambert, and forwarded an apology to the right honourable gentleman.

What have you to say about that?—The receipts are in printed form, with the word “Mr.” It was an error on my part; I should have written “The Right Hon. Baron Deacon.” I went up personally to the Baron's house, and apologised to him myself.

3509. I have referred to the various entries in this book in reference to you, because the Collector-General asked me to do so, and these are the only ones I can find in the index to the book on the subject. Now, Mr. Moylan, why is it you referred me to the various entries in this book about Mr. Lambert?

Mr. MOYLAN.—To show his great irregularity.

3510. And on the minutes I have read evidence of this irregularity?—Some of them.

See 16, 1876.  
Mr. Lambert.

Mr. Moylan.

JULY 20, 1873.

Mr. Mayne

3511. Are these the evidence of his irregularity?—

Yes

3512. Did you ever fine him for any of these irregularities?—Seldom. I have had to fine him for coming in late in the morning.

Mr. Lambert—I have to state that I never left the office in my life either without the chief clerk's leave or the Collector-General's, except when I have been sick.

3513. CHAIRMAN.—Upon this subject, Mr. Lambert told us you fined him £1 when absent by reason of sickness although there were two medical certificates.—He had not forwarded them when I inflicted those fines.

3514. He did not forward them!—He did not.

3515. Did you ever get any medical certificate?—No.

3516. Mr. PHILIPS.—Did you ask for one anterior to the time you fined him the £1?—[No answer.]

## Examination of Mr. LAMBERT resumed

3517. CHAIRMAN.—Do you remember the date of the fine?—I do not, but I can tell you the circumstances of the case as it happened.

3518. Mr. MURRAY.—Was it prior to the 20th August, 1872, when you last reported yourself sick?

Mr. Lambert.—I handed in my doctor's certificates and reported myself at the same moment.

Mr. BAXTER.—You were in Meath—I think that may refresh your memory as to the date?—I had to go home. I cannot tell you the date now. I wish to explain the circumstances of the case. The Collector-General stated that he received no doctor's certificate from me. I got leave from the late chief clerk (who is now in the room) to see Dr. Edward Hamilton. I went out and received a certificate that I was perfectly unfit for duty. I handed it to the chief clerk. He, to the best of my belief, saw it. I went on the next morning. I went by the five o'clock train to my house in Meath, and I was in bed for three weeks.

3519. CHAIRMAN.—Was that certificate renewed?—It was renewed by Dr. Hamilton of Navan.

3520. And it was in reference to that you were fined £1?—I was fined £1.

3521. Mr. MURRAY.—Who then sent into the office. They were sent into the office. I have copies of them all.

3522. CHAIRMAN.—Can you give us the dates?—I can trace all the dates.

3523. Mr. MURRAY.—Did the Collector-General acknowledge the receipt of these certificates to you?—I do not remember that he has done so.

3524. Mr. PHILIPS.—Did you transmit them by letter?—I think the first certificate was handed in because I left the office on the evening of the day I got it.

3525. CHAIRMAN.—I find the following minute dated 26th July, 1872.—

Mr. Lambert having sent with great tardiness to Mr. Baxter, chief clerk, who remonstrated with him for allowing a young man to be smoking a cigar before the counter in the public office. When called before me for an explanation he repeated such smoking language to a superior officer I directed a right to deduct a sum of 10s for each unseemly conduct.

Tell us the circumstances connected with that?—I will have to think over the matter, because the minutes is that book is so numerous, and they are more like those for keeping a school than a public office.

3526. We think it right nevertheless as the Collector-General has specifically called attention to them to read the minutes and give you an opportunity for an explanation!—I should like you to read them all.

3527. Do you remember this particular one?—I do. One day Mr. Jackson came into the office to see me. He is not a man of business, and he happened to be smoking a cigar. The chief clerk spoke to me about his smoking the cigar. What I said to the chief clerk I cannot tell you, but the young gentleman came in smoking, and he did not put out the cigar. He is a private friend of my own. The public cause

in smoking cigars, and I am obliged to write receipts when the office is full of smoke.

Mr. CHARLES HENRY HAYES recalled

3528. CHAIRMAN.—Do you remember anything connected with that occurrence, Mr. Harton?—I doubt I cannot reflect the circumstances, but I think it must have been as stated, that I saw a young gentleman smoke inside the counter smoking a cigar.

3529. Mr. MURRAY.—Was Mr. Jackson inside the counter?—He was. I cannot recollect the circumstances, but I have no doubt I spoke seriously to Mr. Lambert about it, and I believe it is quite certain Mr. Lambert made the same short answer.

3530. Did you report him to the Collector-General?—I certainly did. The fact of it is, no pencil was the Collector-General, that I would put myself in a most dangerous position if I did not represent things that I would much rather never have spoken about, and I may say the former Collector-General and I had a perfect understanding on such subjects, and I often told me there were many things he would much rather not see or hear about.

3531. Was Mr. Jackson paying rates, or was he a visitor?

3532. Mr. Lambert.—He was my private friend simply calling on me.

3533. CHAIRMAN.—I find on the 4th October, 1872, the following:—

"Mr. O'Conor, of Buckingham-street a most respectable merchant, complained that last Friday he tendered his cheque for £25 lbs £2 about 4 o'clock to Mr. Lambert, who was at the cash office, when Mr. Lambert refused to cash it, saying that the office had been closed for the day. Mr. O'Conor remonstrated, he retorted, warmly & very unbecomingly, saying 'You are a fool'. Such language I deemed most improper and continued Mr. Lambert that of a similar occurrence should come under my notice I would adopt a decided course. I have to add that on successive occasions instances have complained of Mr. Lambert's rude and offensive manner. He behaved in-day in the presence of Mr. Taaffe that he felt no interest in the department."

Do you remember anything at all about that?—I do. I remember the circumstances perfectly. Mr. O'Conor came in after five o'clock. Mr. Taaffe on verify what I say, as he happened to be there. I had the cash box in my hands, and the cash made up for the day. He spoke to me in a most offensive way, and I think he threatened to thrash me, which I did not see the force of after office hours. I remonstrated against being threatened by Mr. O'Conor.

Mr. Taaffe.—I was present, and Mr. O'Conor was in a way more rude than Mr. Lambert was.

3534. CHAIRMAN.—And did he threaten to thrash Mr. Lambert?—Indeed he did. He was in such a passionate state at the time, he had not the smallest idea of what he was saying.

3535. There are only a few of these minutes over the six years. We do not want to go into these matters. Did you, Mr. Mayne, ever consider it necessary to represent in any way Mr. Lambert's conduct to the executive?—No.

3536. Is it a fact that Mr. Lambert asked you when remonstrating him to report him to the Executive?—I have no recollection that he has done so.

3537. Mr. Lambert.—On one occasion he threatened to suspend me and report me to the Castle, and I begged to consider myself under suspension, but he would not allow it. So as to have my case heard out, I requested it should be done.

3538. CHAIRMAN.—We have looked into these minutes, & several on Mr. Mayne has called our attention to them, but what surprises me, and I suppose the other Commissioners, about it is, that they are entries of ordinary circumstances such as might occur in any department; probably there is no department in which if an account were kept, the same thing would not be recorded.

3539. Mr. MURRAY.—They are all of a trivial nature.

Mr. Mayne.—But there are no such remarks about any other office.

3540. CHAIRMAN.—I think that is remarkable, but it may be remarkable in different ways.

Mr HENRY M'INTYRE re-examined.

3533. CHAIRMAN.—Now Mr McIntyre, on behalf of the collectors you have called attention to a memorial that was presented to the Collector-General, and you said that it should be read. I will read it, and we will subsequently find questions upon it. Do you happen to remember the date on which the memorial was presented? I think early in 1879.

The Chairman read the memorial, viz.—

—To DODGE MORSE, Esq., D.L., &c., Collector-General of Rates.

—The Collector of the uncollected, the Collector of Rates is the city of Dublin.

\* Skewick.—

"L. Your memorialists respectfully request your kind consideration of the various claims which devolve upon them, the expenses which necessarily incur, the risk and loss to which they are exposed, and the general expense of presenting the memorials of fit, and the increased circumference which they now receive, and your memorialists further request that you will, in the circumstances hereinabove mentioned, act in their eliciting a more efficient and liberal payment for their services.

"R. Your memorialists hereby declare themselves to be most considerate, regarding an amount of general consideration and thought given, coupled with great responsibility, and a certain amount of service, in the discharge of their duties, as hereinbefore mentioned.

"S. These claims in each year commence with the preparation of the annual statement showing the amount of uncollected rates for the present year. This work occupies each collector about one month, and afterwards three or four weeks have to be devoted thereto by him before it is done.

"T. An inefficient service rate has also to be prepared by each collector, containing a list of premises out of which there is no probability of collecting rates, and the premises referred to therein inspected by you, or your subordinates, in company with the collector.

"U. In the course of each year a very number of people change their residence, which necessitates visits to the collectors a very great amount of labour and trouble in presenting Redemptions from the then occupiers of these premises, showing the date of the commencement of their occupancy, and when such documents are received, calculations have to be made by the collectors as to increase the proportion to be collected out of the rates received on the premises, and the balance has then to be written off on the 'remittance paper,' at the end of the year, or as to close the account.

"V. When business with the Un-collected during, the collectors have each of them to prepare and serve about 12,000 summonses, copies of which must be kept by the collectors, so as to enable them to be served gratis off the uncollected rates. The collectors have also to go from house to house until they have completed the service of all and others. The duty of the most responsible dispensers, as they are obliged to go into most of the most abominable localities, and are subjected to great dangers both to health and person.

"W. The collectors, owing to the magnitude of the work consequent upon the duties above referred to, are liable to pay, to protect their names, and are obliged, at considerable expense, to employ persons to copy rates.

"X. The collectors are also obliged to attend the rate-books continually, owing to the various changes which take place during the year. In the performance of this duty the greatest care and vigilance is required, as upon the accuracy of the rate-books depends to a great extent the right of the collector to the remuneration.

"Y. The collector has also to make the Parliamentary Return, and to examine into the status of all persons requiring to be placed on the rolls, and for the purpose they have to attend at the houses of each of the various claimants, so as to be able to decide as to the respective rights of each of the parties in claiming. The abundance of the collectors is subsequently required to assist in the revision of all lists of rates in areas of all qualities, including small towns (and otherwise) as the Reviewing Committee may require of them. This work occupies the collector for more than one month, in each year, and for it they do not receive any payment whatever.

"Z. Each of the collectors have to collect from £12,000 to £10,000 annually, and they are subjected to great difficulties in consequence of their rather narrow and responsible duty, as they have to visit localities and dangerous houses and localities, and are exposed to the risks of robbery and robbery.

"A. Great expense is necessarily caused in your membranes by the very general habit of the occupiers paying part of all their rates off the last account, and only five years membranes will largely be paid, but they have also to send memos and others, and for which they receive no compensation. In the discharge of their duty these poor membranes are not only absent during the day, but frequently during the night also off the spot, or in the morning.

"B. Your membranes also beg to bring under your notice the fact that each of the usual collectors of Poor Rates for the South Dublin Union, who have the responsibility of collecting only about £2,000 annually, and which sum is collected at an area and not by individuals at the city rates, receive a sum of £200 per annum, and furthermore these gentlemen are at liberty and are able to discharge their duties as well, whilst your membranes are by the Collector of Rates Act strictly prohibited from doing so even were they able and willing.

"C. The Collector for the Alliance Gas Company are according to my knowledge allowed to each such of them from £250 to £423, per

annum, with a possibility of their crosses being further increased thus give by 10 per cent, and the amount and value of their claims are not at all to be compared to those of your membranes."

"D. At present your membranes are paid by the collector by a percentage upon their collections, which percentage varies at the several wards.

"Within the last two years the rates in the city of Dublin have been reduced on the north side of the city by 1s. per cent, the pound, and on the south side by 1s. 6d. per cent. The greater reduction is mainly owing to the large amount of houses lately constructed by the Government in the name of public buildings, and also by the Corporation of the city for the sake of their water supply, or the sewage, as contributed powerfully towards a percentage.

"E. By section 27 of the Collector of Rates Act, it is enacted that the expenses of the management of the office of the Collector-General shall amount, for, and shall exceed £100 per cent on the total amount of rates received. To secure payment of the sum of £100 is enacted was expended in the management, but for the past four years there have been large balances after payment of all expenses. These balances amounted in the year 1877 to the sum of £2033 1s. 1d., in 1878, to the sum of £1,207 18s. 2d.; in 1879, to the sum of £682 16s. 1d., and in the year 1880 to about £4.

"F. Owing to the before mentioned reductions in the rate of your membranes, the collector has hitherto been very severely distressed, but that labour and peasant expenses have greatly increased.

"G. Your membranes respectfully suggest that their remuneration should not depend upon the rate of taxation at all present, but that they should receive a fixed salary or that some arrangement should be made as to receive along a fixed amount after, but permitting them to receive such amount in excess thereof as they may be entitled to under the present system of remuneration per cent.

"H. Your membranes would respectfully suggest that there should be three classes of collectors, and that the maximum salary of the first should be £250 a year, and of the second £100 a year, and of the third £50 a year. They also suggest that there should be four classes of the best class and three of each of the other classes.

"I. The large balances yearly remaining in your hands as before mentioned would be more than sufficient to enable you to grant salaries which your membranes have above suggested.

"J. Your membranes are quite willing to agree that the present sum of the rates remaining after the collectors should depend upon your being instructed that he had used his diligence in the collection of the rates in his district during the year.

"K. Your membranes therefore pray that you will be pleased to command His Excellency the Lord Lieutenant to send to their respective agents, and to increase their salaries as above engrossed, or on such other variation as you may consider right.

"(Signed) ROBERT BURKE

HENRY O'BRIEN

WILLIAM WHITING

MICHAEL BURKE.

Stuart McIntyre.

James H. Moore.

JAMES T. A. GREGORY.

HENRY K. NALLY.

3535. CHAIRMAN.—Now as Mr. Brooks is a director of the Gas Company, I will ask him does that accurately represent the remuneration of the collectors.

Mr. Brooks.—I will not say whether it is £410, £420, or £430, but that represents substantially the remuneration given to the collectors of the Alliance Gas Company. The duties of a tax collector are much more unpleasant than those of the collectors of say other monies.

3536. CHAIRMAN.—I presume, Mr. McIntyre, the document I have now read represents the feelings of the collectors, with the exception of the gentleman who has not signed it, Mr. Gildea?—Yes.

3537. That being so, what was done with the memorial?—The Collector-General sent it to me and told me that he had read over the memorial, and he added "I think you are at the bottom of all this work." I said I had no more hand in it than any other of the gentlemen, naming the collectors. They had communicated their ideas to me, and no doubt I strong the ideas together.

3538. What did he say to you after that?—He said he would not forward the memorial. He would not command the increase. I said "You had better send for the senior collector. I am not sure." He did so. He sent for Mr. Headly, who will tell you the result of the interview.

3539. Were you present during the rest of the interview?—I was not.

3540. Was the memorial forwarded in the end?—Never.

Mr. Maylan.—It was addressed to me personally.

Mr. McIntyre.—The note was let drop.

3541. Mr. PETERS.—Is there a minute or 10?—Mr. Maylan.—There is a minute.

3542. The Chairman read the minute dated 24th April, 1876, as follows—

"A memorial sent by eight of the collectors was handed to me on Sunday. Most of the signatures were those of gentlemen fairly

age 35, 1876.

Mr. McIntyre.

Jan. 16, 1888.  
Mr. M'Brayre.

application, saying a medical certificate is the rule of their remuneration, founded on statements I cannot remember as correct. Consequently I do a day's duty to ascertain in the matter per forward, viewing the remuneration schedule for the duties discharged."

It would soon come to me that the effect of the suggestions made in that letter would tell against the gentleman lately appointed, rather than in their favour?

Mr. A'Ferger.—Yes

3545. I presume there is no man in the office who would not receive over £220 by his collection £—£250 is I believe what the Collector-General puts down.

3547. The suggestion in the memorial was that the first class should be £230 a year £—£250, sir; I did not wish to reduce anybody's remuneration.

3548. CHAIRMAN.—Mr. M'Intyre, we have been asking about the Privy Council Rules to leave, which we have not before us to day. Does it entitle the collectors to get leave as well as the clerks?—I was told so.

3549. Have the collectors made application £—Yes I made application. I was ill in 1876 from overwork. The doctor told me so, and he said if I did not get leave quickly, I should get a certificate. I had a decided objection to get a certificate—owing to comments made by the Collector-General about medical certificates.

Mr. Duffy

Mr. RICHARD JAMES DUFFY examined.

3559. CHAIRMAN.—How long have you been in the Collector-General's office £—Since early in May, 1873.

3560. Are you first of the second-class clerks?—Yes

3561. I suppose your duties have been miscellaneous?—Miscellaneous; Quite so.

3562. We have already heard in sufficient detail how those duties were performed, and I think we have not much to ask you unless you can suggest something. It has been mentioned that you made an application for sick leave since the Order in Council was made?—To what Order in Council do you refer?

3563. To the order entitling the clerks to get leave for three weeks £—I did. I think I made application some time in 1873. I had returned from my six months' sick leave. I am the clerk you heard mentioned as getting six months' sick leave on a medical certificate. I considered myself that my health permitted me to return to duty before the six months expired, and I returned a fortnight before it expired; and about six months after, my service during that time having been continuous, I mentioned the matter to the Collector-General, and I asked him to grant me the usual three weeks' leave. He told me he would not, that I had been away six months.

Mr. Bourke

Mr. ARTHUR BOURKE examined.

3568. CHAIRMAN (to Mr. Bourke).—When did you come into the Collector-General's office £—In November, 1873.

3569. You have been there ever since £—Ever since.

3570. I suppose your duties have been miscellaneous like the others £—Yes; at almost everything.

3571. There was a letter received—have you got it—the letter was written by a gentleman who calls himself George Green, of 57, Harcourt-street, in which he stated that he called a short time ago to pay rates, and was told they were paid up to December, 1877. He said he knew, as a matter of fact, they had not been paid; and the money would not be taken £—I have since looked into the matter. The money was paid to Mr. Bolton on the 5th October, and he returned it as rates received for the current year (1877), instead of the balance for 1876, and it was therefore posted to 1877, and I concluded that the house had been closed off, and it was impossible for me to find out the mistake there was such a crowd. I was taking money at the time.

3560. You applied for the reason you thought you were entitled to it?—Quite so.

3561. What was the result £—The Collector-General was absent himself on leave at the time, and it was to Mr. Taffie I applied. Mr. Taffie consulted him, and he said I might have a fortnight, but certainly he would not give three weeks.

3562. How long had you been in the office then £—Since 1871.

3563. How long had you been on leave £—None before.

3564. Did the collector, during that time get leave £—No.

Mr. Moylan.—I beg your pardon; I gave Mr. Barron leave.

3565. Mr. MURRAY.—Was it given as a right £—No.

3566. CHAIRMAN.—But we are to understand that the collectors got no leave as a right, but as a favor, and that sparingly given £—No.

3567. Do you know whether applications were made from time to time by the collectors £—Yes; Mr. Barron made application, and Mr. Coxson, I think, made application.

3568. Did he get leave £—I do not know.

3569. Is there anything else you would like to say £—With reference to the cash-office I would be opposed to abolishing it. I think the taxpayers ought to have every facility for paying the rates, and also as to the book-keeping—

3570. As far as these matters are concerned, we have got sufficient information to enable us to form an opinion, but, as regards the details of the office, perhaps you may be able to make some suggestion £—I think there ought to be some arrangement come to as to the clerks remaining on sick leave—say a recognized medical man appointed as medical attendant on the clerks and collectors.

3571. Mr. MURRAY.—When refuted the three weeks' leave did you ask the Collector-General whether you should not have any part of it in proportion to the six months' service £—He sent for me often when I had written to him, and he told me that in consequence of my absence for six months he could not grant me leave. I did not press the matter further.

3572. You did not ask him for any less period £—I think not, I may have.

Mr. Moylan.—Did you not get leave subsequently to that £—I got three weeks in 1877.

3573. At all events it was returned for 1877, and discharged improperly £—It was.

3574. Mr. Bolton is the gentleman whose irregularity has led to his practical discharge £—Just so.

3575. Is there anything else you wish to suggest £—I have taken the cash at busy times for four years, and I have no allowance whatever in case of loss. There are three clerks in the office who get an allowance.

3576. There are three clerks getting the £10, although they are not constantly receiving cash £—Yes.

3577. Mr. Perry told us he is receiving £10, and of course Mr. Lambert £—who is the third £—I think Mr. Taffie, but I am not sure.

3578. CHAIRMAN.—Do you find security when you go into the office, as the others do £—I do.

3579. To the same amount £—Yes. I rarely mention it as I happen to lose small sums.

MR. WILLIAM GRAHAM examined.

JULY 20, 1898.

3580. CHAIRMAN.—I believe you are not permanently appointed in the office yet?—No, sir; I have not served my six months yet on probation.

3581. How long have you been there?—I have been there since the 7th August.

3582. Then up to the present time Mr. Maylan has not certified for you?—He has not.

3583. I believe he does not, as a matter of fact, certify according to the letter of the regulations until the end of the six months?—I think he does not certify until the end of the six months.

3584. MR. MURRAY.—What work have you been employed at since you have been in the office?—Valuation.

3585. Have you been keeping the books?—I have been posting the pay-sheets onto the warrant ledgers.

3586. Have you had anything to do with correspondence?—No, I have not. I do not remember having any correspondence.

MR. PATRICK HOGAN, Warrant Officer, examined.

Mr. Hogan.

3587. CHAIRMAN.—How long have you been warrant officer in this department?—A year and four months.

3588. Before that time what occupation were you engaged in?—I was an inspector of the Dublin Police.

3589. Something has been said about this appointment—whether it was by the Collector-General?—I was recommended by him—ominated by him.

3590. But the appointment was actually made by the Government?—Yes.

3591. What salary are you getting now?—I am getting £150 a year and 3d in the £ for all the money collected.

3592. That is for all the money you levy?—Yes.

3593. Since you came in how many warrants have been sent to your hands?—Between about 600 and 700.

3594. Do you keep a private memorandum book for each warrant?—I do.

3595. Let me see it.

[Warrant officer's ledger produced.]

3596. Is this kept entirely by yourself?—Yes.

3597. Who makes the entry in the first column called cancellation rates?—I take it from the warrant as it is in and put it under the different heads.

3598. When it is handed to you you enter the person against whom the warrant is and the amount which appears due under it, and then proceed to realize it, and if you do realize you enter the amount paid opposite it?—That is the way.

3599. Where is the date of the payment?—Here in this column (indicating it).

3600. You enter under the amount of the warrant the sum that have been paid to you on foot of it, is that so?—Yes.

3601. With the dates opposite to each?—Yes.

3602. Have you often been asked to set aside warrant found that many warrants handed to you could not be realized?—Yes, several.

3603. What proportion of the 600 or 700 could not be realized?—About 150.

3604. Could you now, without very much trouble to yourself, from the book—give us the amount that 150 have actually realized by the warrants and the amount still outstanding?—The outstanding amounts would be very difficult to have, but I can tell you what I got.

3605. What did you get paid?—About £8,000.

3606. In what time?—One year and four months.

3607. And you cannot tell us what amount you have failed to realize?—No, because they are continually given in. I get new ones every day.

3608. But suppose us against the £8,000 realized on you tell us what is outstanding?—I think there is about half as much.

3609. £4,000?—Yes.

3587. CHAIRMAN.—What were you employed at before you went there?—I was in an agency office in the Commercial Buildings for nearly two years.

3588. What kind of agency?—Consignment agency.

3589. I believe you have been subjected to no test examination up to the present time?—I was up at the Castle for an examination.

3590. But was it in connection with this office?—Yes, sir, a general examination.

3591. That is, before you were nominated on probation you were examined by the Civil Service Commissioners?—Yes, sir.

3592. What subjects were you examined in on that occasion?—I was examined in English composition, dictation, arithmetic, and copying, I think, of manuscript.

COLLECTOR-GENERAL.—I have only to say I asked three months more probation from the Lord Lieutenant, as he was young and inexperienced.

3616. Can you mention some reasons that prevented you from realizing by the warrants?—The principal reason is that the majority of the warrants came into my hands recently, some yesterday. Another reason is I cannot levy in a great many instances.

3617. Of course, as to those that come into your hands recently, you cannot say whether they are recoverable or not?—I have a good idea the majority are.

3618. But taking the old ones into consideration, can you tell us what is the reason the bad ones were not recovered?—The parties have no property, and when they have no property I can do nothing.

3619. Have you found, for instance, in the case of a warrant that the person against whom it was given was living in a good house and had furniture, and because it was alleged to have been parted with by a bill of sale or belonged to some one else, you could not realize?—Yes, sir; the bill of sale is a great baulk to us.

3620. Have you found bills of sale interfere with the action of your warrants?—If there is a bill of sale I cannot do anything; I cannot execute the warrant.

3621. As a matter of fact have you often been prevented realizing by a bill of sale?—After I went there and saw there was a bill of sale—an actual bill of sale—of course I did not go any further.

3622. Have these cases actually occurred?—Certainly, several. I had them all marked here in the book.

3623. Have you recently been defeated by any case of a bill of sale in South Frederick-street?—Yes.

3624. Was that a house in which there were actually furniture and goods on which you could levy?—Indeed there was very little furniture. I waited to test it at all events, to see whether it was right or wrong.

3625. In the first place, what amount of rates was due when you went with your warrant?—Something over £30.

3626. And that was a house in South Frederick-street?—Yes.

3627. Was it set in lodgings or offices?—Let us lodgings the upper part, and the under part used as a workshop by a boot-blinder.

3628. Was there furniture in the lodging?—Very little.

3629. Could you realize, if you had power to levy, some portion of the £30?—I did not get some portion.

3630. Who is liable for the rates of that house?—The occupier.

3631. What was his name?—Caldwell.

3632. And who held the bill of sale over the property?—A solicitor in Suffolk street.

3633. Now, when you are told that there is a bill of

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Jan 14, 1868.  
Mr. Hogan.

sale of the property in a house do you make any investigation?—I must see it.

3634. Do you go to the Queen's Bench to see whether it is filed there?—They are bound to bring it to me and point out that the thing is in the house.

3635. In these cases you say that you failed, because there was no property whatever, the occupants being a number of poor lodgers?—In some cases portion of the house was occupied by poor lodgers, and the remainder by the parties themselves.

3636. But the parties themselves were very poor? Generally speaking.

3637. Is there no way in these cases in which you can realize the amount at all, unless you were in some way to make the house itself or the landlord responsible?—They are poor people. You cannot in any way in the world make them pay.

3638. Mr. MURRAY.—How long were you in the police?—I was twenty-seven years all but two months.

3639. When did you get your pension?—1st May, 1876.

3640. How do you account for the receipts to the office?—The block of each receipt I put up with my pay-sheet.

3641. You account for the receipts in the same way as the collectors?—In the same way.

3642. You get receipts on the office form?—The same as the rest.

3643. What about the costs, because the costs do not appear on the office form?—I have receipts for them too. I will show you a copy if you like.

3644. Do you keep a separate account of the costs?—Yes. When the costs are paid I mark them over them [indicating], and there is a block to the costs receipts as well as the others, and I have to return that to Mr. Mooney, the collector.

3645. But as far as the office of the Collector-General of Rates is concerned, it has nothing to do with the costs?—No.

3646. Mr. PHILIPS.—Do you make any schedule of those you cannot recover?—Oh, yes; I mark them here [indicating]. They are written off.

3647. But this book is in your own possession?—Yes.

3648. Do you hand this book into the Collector-General's office, that their ledger may be marked?—Oh, no; they are marked from the books and the pay-sheets.

3649. How do you deal with the debts you fail to collect?—I return the warrants marked.

3650. Do you make a return of the sums sent to the collectors as of arrears?—No.

3651. You simply send back the warrants thus fail?—Yes, here is one, for instance [produced].

3652. Mr. BROOKS.—Do you happen to know that no rates are collected from Bell-lane and some other houses?—No, sir, I don't know anything at all about it. I never had a warrant for that neighbourhood, and I have no interference with anything except what I have a warrant for.

3653. Do you know that the rates are not collected there?—No, but I heard so. I have no knowledge of it except from hearing.

3654. Do you know whether the houses there are in excellent repair?—I do not think they are. When I know them they were in bad repair, and I do not suppose they are getting better.

3655. You do not know whether the Corporation, under the Artisans Dwellings Act, caused them to be put in better repair—better than houses occupied by honest people?—I heard so, but I was not there for the last seven years.

Mr. Harley.

Mr. HENRY HARLEY CHAIRMAN.

3656. CHAIRMAN.—How long were you in the Collector-General's office as a collector?—I was appointed in the month of October, 1851, and I continued up to the close of the year 1874.

3657. So that you were there for twenty-three years?—Twenty-three years.

3658. During that time did you find it more difficult to collect the rates as time went on, or did you improve in the collection?—The rates gradually increased, and with the increase in the rates the difficulty increased.

3659. And do you think that with the increase of the rates the proportion of the rates uncollected, as compared with the amount assessed, also increased?—I do, sir.

3660. How would you account for that?—The larger the sum the more difficult it is to realize.

3661. That of course would apply in so far as the increased amount would arise from an increase of rate, but if it arose from new valuations and improved premises would not it become easier to collect? If the amount of rates that were to be levied off the City of Dublin in this year, as compared with last year, be greater, assuming that that increase arose from there being a larger valuation to collect from, would not it then become easier to collect the rates instead of harder?—Of course, if the value of the property assessed increased, it would be easier to collect.

3662. During the time that you were there did you find that the powers, which the Act of Parliament gives the Collector-General, were not sufficiently strong, or not sufficiently great to enable you to make an efficient collection?—Yes, I was always of that opinion.

3663. What change do you think the law would require so as to have the rates properly collected?—I was always of opinion that the liability should be transferred from the occupier, or at least that the owner should be included in the liability.

3664. That is to say, you would still keep the occupier primarily liable, and if you could not get the money

from him you would make the owner pay?—Yes. That is the case in the collection of the property tax.

3665. During the time you were collecting rates did you find that any difficulty arose in your collection by reason of your not having an opportunity of going more frequently to the collector, and giving him instructions when making returns, to the office for that purpose?—I do not think it materially affected the matter one way or the other. Of course we prefer of having access to him on all occasions.

3666. Was there any difficulty caused by the office arrangements in enforcing rates that were due, or did the office arrangements place any impediment in the way during the time you were there?—No, I never experienced any in that way. The difficulty I found in the way of collection was the roundabout process we had to go through to recover them—that the office was not accountable for.

Mr. Timothy Seston.—As the owner of a good many houses in town I consider it a great injustice to take Mr. Harley's suggestion of making the property liable.

CHAIRMAN.—It is to be understood of course by everyone that the inquiry we make when we sit here again for the purpose of taking suggestions is not to be a one-sided inquiry. We will take, not merely the evidence of persons who think that the charge should be thrown on the house, but also the evidence of any person having property in the city, to show why the charge should not be in that way.

Mr. Seston.—I assure you it is not my intention, because of that I did I might say things I ought not to say. Mr. Brooks knows me well.

Mr. BROOKS.—You have very large experience, and I put it to you whether it is not your duty to come forward and give us all the information in your power.

Mr. Seston.—Excuse me; I will not do it. I only say it would be a very great injustice to follow Mr.

Hanley's suggestion, and I could state the reasons why, if necessary.

Chairman.—If you, and any others in your position, do not like to come forward, write the reasons against this suggestion to our Secretary, and we will consider them.

Mr. Seaton.—I beg your pardon, I will do nothing of the kind. I have been dealing with the Collector-General's Office since 1856, and a more gentlemanly lot of men I have never met than such and all of the collectors, and also Mr. Lambert.

*See note 12A.  
Mr. Hanley.*

Adjourned.

SEVENTH DAY.—SATURDAY, FEBRUARY 9, 1878.

*Feb. 9, 1878*

Present.—HUGH HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; ALFRED J. PHEIFFS, Esq.; and THOMAS BROWNING, Esq., Secretary.

Chairman.—The first matter we wish to make inquiry into to day is with respect to a correspondence, copy of which has been forwarded to us by Mr. T. M. Porter, secretary of the Blackrock Township. It is as follows—

"Secretary's Office, Town Hall, Blackrock,  
28th December, 1877.

"Sir,—I have to acknowledge the receipt of your letter of the 28th instant, and to inform you that I shall submit it to my Finance Committee on the 2nd instant.

"I am your obedient servant,

"T. M. PORTER, Secretary."

To the Collector-General, Pleasanton, Dublin.—That refers to a previous letter of the 19th, which, I presume, was a letter demanding certain rates. A letter bearing the same date, 28th December, 1877, is written by Mr. Toole, chief clerk of the Collector-General, as follows—

(Enclosed.)

"28, Pleasanton, 28th December, 1877.

"Sir,—I am directed by the Collector-General to inform you that he encloses below an arrangement by which the sum of money demanded, relating to the water rate before your Finance Committee would be deferred until the first instant. I am accordingly to request that you will take steps to have the matter placed before your Committee immediately, in order to enable them to decide whether the Collector-General's demand before the close of the year, and, so prevent the collection of water account from taking into account, otherwise he will close it in due time to place the encumbrance on the hands of the law agent of that department. Awaiting your early reply.

"I am, sir, your obedient servant,

"H. P. V. TALBOT, Chief Clerk.

"The Secretary, Blackrock Township."

The next letter in the correspondence is a letter of the 3rd of January, 1878, written by Mr. Porter to the Collector-General. It is as follows—

"Secretary's Office, Town Hall, Blackrock,  
Thursday, 3d January, 1878.

"Sir,—I called at your office on Monday (3rd December) last, to ascertain the amount which you demanded should be paid by the Commissioners for water rates due to the Corporation of Dublin. No one could give me the information, but I was told I should be served on the next day. As I have not had news yet you now no longer at the time when the sum you claim.

"I am, sir, your obedient servant,

"T. M. PORTER.

"The Collector-General."

A letter is written on the 4th January, 1878, signed by HENRY R. PERRY, a gentleman in the Collector-General's office, and it is as follows—

"45, Fleet-street, 4th January, 1878.

"Sir,—I am directed by the Collector-General to acknowledge the receipt of your letter of the 3rd inst., and to state, for the information of the Blackrock Commissioners, that the sum due upon the assessment of the township amounts to £670 1s. 1d. for the year 1867.

"I am, sir, your obedient servant,

"HENRY R. PERRY.

"T. M. PORTER, esq.

"Secretary, Blackrock Commissioners."

The next letter is a letter of the 18th January, 1878, from Mr. Porter to the Collector-General. It is as follows—

"Secretary's Office, Town Hall, Blackrock,  
18th January, 1878.

"The Collector-General,

"45, Fleet-street, Dublin.

"Sir,—Your letters of the 28th and 30th December, and the 4th

Jan., having been under the consideration of my Board on the 10th, I am directed to state that there was a general expression of surprise that such a demand should have been made by you for the water rate assessed on this township, amounting to the sum of £670 1s. 1d., when a receipt for that sum, dated 2nd November, 1877, is held in this office and duly posted in our books. I am also particularly to direct your attention to the terms of a letter written by your order (copy of which I enclose). (This was the letter from Mr. Toole dated 28th December, 1877, to the Committee) which my Board think should not have been written under any circumstances, and which in the actual circumstances of the present case was specially offensive and reprehensible. I have also been directed to advise you that the Board have considered at their sittings in order that the correspondence shall be laid before the Commissioners who are responsible for the arrangements of your office.

"T. M. PORTER, Secretary."

That letter is replied to as follows—

"18, Fleet-street,  
19th January, 1878.

"Sir,—I have to acknowledge the receipt of your communication of the 10th inst., and to express my regret that a demand should have been made on the Blackrock Commissioners for water rates which it appears had been already paid by the Board. It is usual in my department, between the 1st of each year, &c, endeavour to call in as much of the outstanding water rate as possible, and in communicating with the various townships for that purpose, owing to the position of business and consequent confusion resulting in that point, your Committee were satisfied, in error, as I am aware. I may observe that in your reply to my chief clerk's letter of December, you also expressed as if under the impression that the amount unpaid for remained due, &c, requested you would bring the same before your Board on January, and when a change is charged on the account.

"I am, sir, your obedient servant,

"(Signed) DUNES MORRIS, Collector-General.

"T. M. PORTER, Esq., Secretary Blackrock Township."

3657. CHAIRMAN (to Mr. Porter, Secretary of the Blackrock Township)—Let us have the receipt for the rates which you refer to in your letter!—[Mr. Porter produces the receipt for £670 1s. 1d. from the Collector-General's office.]

3658. This is a receipt I had on the printed form of the office, with this difference, that the £670 1s. 1d. is written in and not printed. It bears date 2nd November, 1877. It is a receipt for the water rate, and is signed H. R. Perry. There does not appear to be any date as to the year for which the payment was made, but it is a receipt dated 2nd November, 1877, for £670 1s. 1d., that is certain. (To Mr. Porter)—Do you yourself happen to know how the sum of £670 1s. 1d. was paid?—I paid it myself by that cheque (produced).

3659. This is a cheque bearing date 31st October, 1877 on the Royal Bank of Ireland, signed by three of the Township Commissioners, and it is made payable to the Collector General of Rates. It is endorsed by Mr. Lambert and Mr. Moylan. Was that cheque sent by letter to the office?—I took it myself to the office.

3660. Before you look at the office was a demand made on you for £670 1s. 1d.!—Yes.

3661. Have you got that demand here?—I have.

3662. Be kind enough to let me see it!—(Produces notice of demand.)

3663. This purports to be a notice of the rates for the year 1867. It gives the gross valuation of the township, and the amount of assessment on the valuation. The amount is £670 1s. 1d. It is dated 24th August, 1877. At the time you went to the office, 1

Feb. 5, 1878.  
Mr. Porter.

persuade you had this document with you, and it was not necessary to make any inquiries as regards the amount due!—Not with reference to that payment.

3674. Was it Mr. Perry you paid or Mr. Lambart?—*Mr. Perry.*

3675. Now, have you got the demand that was made on you on the 19th December?—That letter I took with me subsequently to the Collector-General's office, and asked Mr. Perry to mark on it the amount the Collector-General demanded, for in his demands of the 19th no sum was mentioned. After looking about and something—he kept me there for about five minutes—he returned and said that he could not give me the information, and I asked him to enclose it in a letter to me.

3676. Was it returned to you?—It was not.

3677. (*To Mr. Perry.*)—Have you got the letter of the 19th December which Mr. Porter says he brought to you?

*Mr. Perry.*—I gave it to Mr. Taaffe.

3678. CHAIRMAN (to Ms. Taaffe).—Have you got that letter?

*Mr. Taaffe.*—I have not. This is a copy of it.

“43, Blackrock, 19th December, 1877.

“Sir—I am directed by the Collector-General to call your attention to the fact, that in view of the rapid approach of the end of the year, it will be inconvenient on his part to make arrangements for the collection of the outstanding water accounts.

“I have, therefore, to request, that you will kindly bring the same before your Board at their next meeting, and cause them to forward us as early a date as possible a copy of the amount of water rates remaining due for supply to their townships.

“I am, Sir, your obedient servant,

“(Signed) M. P. TAFFE, Chief Clerk  
Secretary Blackrock Township.”

3679. CHAIRMAN.—In the sum that is assessed on Blackrock, or rather that is payable by Blackrock township, for water supplied—payable in a single sum each year?—It is generally so paid.

3680. Is the arrangement you make for a single payment, or for payment by instalments?—Single payments we have always made.

3681. At what period do you make these payments?—Generally in August—just previous to the 31st of August—but, in reason of the Commissioners', they postponed the payment of it to a later date last year.

3682. Be kind enough to look at that receipt, and tell me if all the receipts the townships got for the water rate were in that printed form?—I think so. I speak from recollection. I think they are all in that form.

3683. Do you remember any instance of a receipt being given on ordinary plain paper?—Never.

3684. On or prior-tax forms?—I would not like to answer that question from memory, for it strikes me that I had receipts on police-tax forms.

3685. I presume you mean the form used by rural

collectors of police rates?—I generally get it in the Collector-General's office. This being a large sum, I always made these payments personally.

3686. I do not think I have anything more to ask you.

3687. Ms. BROWNE.—When you were acknowledging the receipt of the application of the 19th December, Mr. Porter, was it in your mind that the taxes had been paid—the water-rate?—I thought it was a demand for an excess supply of water so here another demand was made.

3688. Let me see that demand, please. Is it not shown that the application was for an excess supply of water? That is the reason I asked the question.

3689. Was it your opinion that the application of the 19th December was for the excess water?—I could not tell what their demand was for at all, except it was for that. When I brought it before my Finance Committee they desired me to inquire from the Collector-General what amount they claimed, and what it was for, and then it was I wrote, saying I would have it before the Finance Committee. When the Finance Committee saw the letter from Mr. Taaffe, saying they would place it in the hands of their solicitor if it was not paid, I then went to ask what was the amount due. I thought they would merely put it in the hands of their solicitor for the small sum of £13.

3690. You were of opinion that the application was not for the sum of £670, but for the excess water above the statutory quantity?—Yes.

3691. CHAIRMAN.—That was for £13 &c £12. Did you pay that?—Not yet.

3692. That amount was outstanding when the first letter was written?—It was.

3693. Do I understand you to say the reason you went in to make special inquiry about it was because you thought the prepayment letter of the 20th December could hardly refer to so small an amount?—Quite so. If Mr. Perry had told me when I went in to inquire that the amount was for £670, I would have told him I had given him a cheque for that already.

3694. The first you heard of the precise amount was in the letter of the 4th January?—Quite so.

3695. Was there any correspondence between the Commissioners and the Collector-General as to the amount?—Yes.

3696. You said for reasons the payment of the water-rate was deferred in 1877 until a later period than August?—Yes.

3697. Was there any correspondence between the Commissioners?—No correspondence except the document already referred to.

3698. They made no complaint as to the arrears?—No.

3699. And they were otherwise perfectly civil and obliging?—Perfectly.

Mr. Moylan.

Mr. MOYLAN, Collector-General, re-examined.

To the Chairman.—There was a subsequent letter which has not been read.

3700. CHAIRMAN (to Mr. Porter).—Mr. Moylan refers to a subsequent letter which he states has not been read.

Mr. PORTER.—There is. I have been acting altogether by direction of my board. When the matter came before my board the letter to which Mr. Moylan refers had not been written by him.

3701. CHAIRMAN.—This is a letter of the 19th January, 1878, expressing regret that a demand should have been made for a water rate already paid by the board, and the letter is signed “Dennis Moylan, Collector-General”. That letter has been read. (To the Collector-General.)—Be kind enough to show me any book containing an account with the Blackrock township?—I don't think it is in a book exactly. It is on a sheet of paper which I believe Mr. Taaffe has there.

3702. Was there never in any of your books or

ledgers an account opened with the Blackrock township?—I believe both Mr. Taaffe and Mr. Daffy kept it in that form on a sheet (produced).

3703. Be kind enough to let me see the form. This I find is a sheet headed 1877, giving the gross valuation of the taxable property in Blackrock township, and the assessment of £670 or £14. The gross valuation amounts to a large sum, which is given here. After Blackrock other townships are given—Clonard, Daffy, and so on. When is this document prepared which I hold in my hand?—When these assessments are made in the early part of the year.

3704. Do I understand that this document is prepared in the shape and form in which we see it now in the early part of the year?—It is Mr. Taaffe prepares that.

3705. You don't know when it is prepared?—Not exactly. When these accounts come in from the Water Works Committee I hand them to Mr. Taaffe.

3705. From what document is this demand of rates dated 24th August, 1877, which is issued from your office—from what document is the account contained in that demand taken?—From the assessment.

3706. From what document is it taken?—We put down so much for the assessment.

3707. From what document is it taken?—Is it from the document in my hand. It is taken—it is taken from that.

3708. When the £670 1s. 1½d. is paid into your office to Mr. Peary, or Mr. Lambert, how is credit given for that sum of money. On what document—Is it right to credit when the receipt went up?

3709. Show me any book or document in which credit is given for that sum of money. You say the assessment appears on that sheet above. When £670 was paid into your office, where is it in writing that credit is given for that amount?—It is entered in Mr. Lambert's memorandum book or cash book, and the cheque comes to be indorsed, with others.

3710. Is it ever posted either from the cash book or from Mr. Lambert's memorandum book—or is it ever posted in any way?—Mr. Taaffe can answer that.

3711. So far as you know, there is no account opened in the regular books of the office with any of these townships—I think not, except in that form. It is only once a year.

3712. Where are these forms kept?—They are kept by Mr. Taaffe.

3713. Have you got the old forms in the office for the last twenty or thirty years—I have not got them.

3714. Have you any of them?—I suppose they are in the office. They are generally squared off.

3715. Then that sheet of paper or form at the end of the year becomes useless?—Yes. There was one year in Mr. Hanlon's time a mistake occurred, and accounts were owed for eighteen months. Mr. Hanlon happened to overlook it.

3716. He overlooked collecting it from the township?—Yes.

3717. Does this transaction appear on the regular ledger we had before us on a former occasion?—Does it, Mr. Taaffe?

3718. We will have it from Mr. Taaffe himself, if you cannot tell us. Does it appear in the collector's books in any way?—Not in the collectors' books. It is a matter of detail.

3719. Is it not your duty, as Collector-General, to ascertain whether the payments of these very large sums of money due by the several townships, are made at the end of the year?—The chief clerk reports to me whether they are not.

3720. The water is supplied to them at very great expense, and is it not part of your duty to see that the value of the water is paid each year regularly by each of the townships, and not allow it to rest on the report of a chief clerk, founded on documents of this kind?—I think it is the chief clerk's duty to represent to me whether the payments are made or not.

3721. Is it not part of your duty, Mr. Moylan, to keep some supervision over these very large sums? They are not small items, for one, I find, is £1,663 and another £1,100. Is it not your duty to exercise some supervision over these sums, and see that a proper account is made out?—I see if there is any error.

3722. Have you made any inquiry to see what accounts are kept, and how it is shown in your books, and how the money appears?—Generally the cheques come addressed to me and the receipts go out.

3723. In reference to the correspondence between Mr. Taaffe and Mr. Peary—had you heard of Mr. Taaffe's letter of the 20th December, 1877, or Mr. Peary's letter of January, 1878, until after those letters were written?—I presume if Mr. Taaffe was not in the office and Mr. Peary was spoken to about it, he would write.

3724. It is not so long ago since your attention was

directed to it by a letter of explanation which you wrote yourself. Can you remember now whether you knew anything at all about it, or had been consulted about either Mr. Taaffe's letter of the 20th December, 1877, or Mr. Peary's letter of the 4th January, 1878?—I don't think I was consulted about it, for I was rather surprised when I got that letter from Mr. Peary.

3725. Can you give us any explanation of the order demanding £670 1s. 1½d. being paid after the amount had been paid at the beginning of November?—I cannot. It was a mistake, that is all.

3726. You have already told us you don't know whether any of these sums appear in the collector's books—in the books, for instance, of the rural collector?—No. They were usually sent to me by cheque from the township Commissioners.

3727. Is commission paid on these sums of money to anyone?—No.

3728. Mr. Brooks—*I* don't think I gathered from Mr. Moylan the answer he gave to the question as to the responsibility of the Collector-General in regarding the collection of these sums. On an inquiry into the management of the Collector-General's office, it is essential to know whether it is part of the duty of the Collector-General himself to vouch the payment of these various accounts?—I have never looked into that.

3729. CHAIRMAN.—What Mr. Brooks wants to know is, do you consider it part of your duty, personally to vouch the payment of these sums of money, which, for instance, appear in these sheets, to see that they are paid; transmitted to the bank; and properly credited?—When sent to me they are regularly endorsed, and lodged in the bank.

3730. Do you think it your duty at any season of the year, either the beginning or the end of the year, to personally ascertain, by your own observation, whether these sums are paid or not?—Yes; I ask Mr. Taaffe if any of these large sums are due. They are always paid generally.

3731. Your idea is to ask the question of your chief clerk, and accept whatever he tells you?—Well, I accept his report.

3732. So that practically the chief clerk might be putting these large sums into his pocket?—He could not.

3733. Why not?—Because the cheque is payable on my endorsement.

3734. The cheque must bear your endorsement?—Certainly.

3735. Mr. Brooks—I don't think the drift of my question is understood. It is as to the responsibility of the Collector-General himself, to ascertain whether these amounts are paid or not paid. That is what I want to ascertain, whether the Collector-General approves it has any responsibility as to the payment, or non-payment of these sums of money—I'd take the report of the chief clerk as to whether they are paid or not paid.

3736. CHAIRMAN.—Do you conceive you are under any responsibility as to whether the amounts are actually paid or not?—No; I generally take as a matter of course that the information is correct.

3737. Mr. Brooks—Can you ascertain it if there is no information?—I do get information, for I make those inquiries constantly.

3738. CHAIRMAN.—Suppose you are told by Mr. Taaffe that Blackrock has not paid, do you consider you are under any responsibility than I would say—write to them. I believe, heretofore, in every instance the Blackrock Commissioners sent their cheques direct to me.

3739. Mr. Brooks—Having told your chief clerk to write would it be your duty to ascertain if the payment was or was not made, or would you accept the statement of your chief clerk that it was not paid?—I would accept his statement, and they all pay so punctually that scarcely any mistake would arise.

3740. *See also*  
Mr. Moylan.

Feb 3, 1878.

Mr. TAYLOR

Mr. MICHAEL P. V. TAFFE re-examined.

3741. CHAIRMAN.—Mr. Mayhew says he knows little about these accounts. In the first place is it the fact that in none of your books were accounts opened with these townships?—Accounts were opened with some, but not Blackrock.

3742. With what township were accounts opened?—Kingstown and Pembroke. In the case of Blackrock and the other townships the full amount was generally paid.

3743. How long ago was it that accounts were opened with the Kingstown and Pembroke townships?—In 1875.

3744. Before that was there any account?—There was an entry in the "long book" Mr. Hankin kept. I changed it afterwards.

3745. Was that the only entry in reference to Kingstown and Pembroke before 1875?—That is all.

3746. In point of fact, although an account was opened with Kingstown and Pembroke it was only opened in 1875—it went back for several years.

3747. But it was made in 1875?—Yes; I took entries for some years back from 1870 from the books I found entries by Mr. Hankin, and I put these into the township account to ascertain the amount of balance due.

3748. This account you show now, and which was made in 1875, is the only account which appears in your books of any of these townships?—That is all. I may mention I changed that form since. The full assessment of Blackrock was paid every year, and it was not necessary to keep a strict account. The reason I made out a strict account for the Pembroke township and Kingstown was that the full amount was never paid, and at present the Kingstown account is the subject of litigation.

3749. There never was any account as to Clonard, Balley, Killissey, Ballyback or Kilnamanagh?—There was not.

3750. Were there any others?—These were the only ones.

3751. Where did you make your assessment on each of these townships?—On three sheets. The Commissioner of Valuation furnished us with the valuation of each of these townships. The Township Act set out the rates which they are to pay on that valuation, and also the deductions which they are to be allowed. All these matters are set out on the face of the sheets, and the assessment when ascertained is entered there also.

3752. Have you got the sheets for the year 1877?—I have not; I have for 1875 and 1873.

3753. What became of the former sheets?—I don't know. There were entries in the long book of the amounts taken from those sheets up to 1875.

3754. Was there any statement in the long book showing that the sum of £279 1s 1d was assessed in reference to Blackrock?—No.

3755. Is the long book, prior to 1875, was there any assessment made on these townships?—There was.

3756. Let us see that in the long book?—I have not got it here.

3757. What was the notice of the entry in the long book?—It gives the particulars that are contained in that sheet.

3758. You gave up even that entry in 1876?—It was not made in 1876.

3759. When was this sheet I have in my hand made?—In August, 1877, immediately before the account was sent to the various townships.

3760. Can you explain to me, when the money is paid by these townships, how credit is given for it?—It is entered in the cashier's book and the Collector General's minute book, and the amount is charged directly in the bank and transferred to the credit of the Water Works Committee.

3761. An entry in a minute book is not giving credit to a person, nor is an entry in a cashier's book a proper credit to any person. Is there any book or

document in your office which you can take up and by turning to a particular page, see whether the amount due in respect of Blackrock is paid?—Yes.

3762. And what book is that?—All these large amounts paid for water by the townships, the receipts for it should be passed on that form and signed by me. I have kept on the same block of the receipt a record of the payment. There is a payment made by the Kingstown Commissioners.

3763. The only record you have is the block of the receipt?—Yes, we have printed blocks.

3764. If you want to ascertain Blackrock has paid, you see if it appears on the block?—Yes, etc., to the block of the receipt itself.

3765. Did you ever hear of any misappropriation, whether it might happen to be a Government office or a shop carrying on a small business, where there is such a record of payments as that?—I have no experience of keeping accounts in shape.

3766. Do you consider that is really a record of the payments?—I do; but probably not a satisfactory one. I don't think it is a satisfactory one.

3767. Mr. BROOKS.—At the time the system for keeping the accounts in the Collector-General's office was defined, was there any liability on the part of the townships to send money into the Collector-General's office?—There was not.

3768. So that this mode has originated and has been framed in the Collector-General's office?—It has. The Water Works Act was not passed until 1861.

3769. It is the same as the Government mode of regarding the other payments?—Yes.

3770. CHAIRMAN.—Is there any Government mode at all so regards the way those payments should be made?—There is not.

3771. The explanation given of this by Mr. Heslin was, that Mr. Stanton started a system which has been going on since?—Exactly.

3772. And when Mr. Stanton started that system there could not be any entry of these payments, for they were not at that time made?—No, they were not.

3773. You might let us see at some time before the Inquiry closes this "long book" in which the entries were made up to 1875. This is the sheet on which the charge is made. Is there a discharge over on this sheet?—I put in a couple of dates myself of payment, but it was only within the last few days.

3774. On the assessment sheet there is no entry of that kind. It only appears on the receipt block?—That is all.

3775. Can you account in any way for this debt on the Blackrock Commissioners? Were you fully aware of the contents of the letter of the 19th December, 1877, signed by yourself?—Certainly.

3776. What led you to write that letter?—The circumstances were these. The Waterworks Committee was very much in want of funds, and it was the intention of the office to call in the outstanding water rate at the end of the year. I turned to my book, and had no entry of payment by Blackrock. I directed Mr. Duffy to examine the counterfoil of the receipt, and he informed me that Blackrock had not paid, at Kingstown, or Pembroke, and I wrote a circular letter to the secretary of each of these townships.

3777. You also copied this book to be examined?—They were not in this book at the time. He got all the blocks of payments, and he reported to me that Blackrock had not paid.

3778. Is there a counterfoil pasted in that book of Blackrock?—There is, but it is on a wrong form.

3779. Was that in the office when Mr. Duffy examined this thing?—It was in the office, but I can quite understand it escaping him when it was not on a proper form. I directed him to examine the counterfoil of the receipt.

3780. On that basis you assumed the money was not paid?—I did.

3781. The demand you really had in your mind

was the large demand of £670!—Undoubtedly it was.

3781. After you got the first letter from Mr. Porter stating he would bring it before his finance committee, you wrote the second letter!—I forget whether Mr. Porter's first letter was addressed to the Collector-General or to me.

3782. It was addressed to the Collector-General. You wrote this further letter of the 20th December, which was read!—Yes.

3784. Mr. BAXTER—Does that letter of the Collector-General host evidence of its having been received?—We have only got a copy of it. It bears on the reply of Mr. Taffo.

3785. CHAIRMAN.—Can you tell us whether this letter addressed by Mr. Porter to the Collector-General, was opened and read by the Collector-General?—Certainly.

3786. What was done with it by the Collector-General?—He handed it to me. I received the same day a letter from the Pembroke Town Commissioners, and the Collector-General directed me to show it to the Secretary of the Waterworks Committee, which I accordingly did. I went to him, and showed it to him.

3787. That letter?—Yes.

3788. After you did so, and before you wrote the letter of the 20th December, 1877, did you make any further enquiry about this amount?—I did not.

3789. Did you show this letter of the 20th December, 1877, to the Collector-General?—I either showed it to him, or read it to him.

3790. Did he initial it?—That is not his custom.

3791. Did he make any observation?—He did not if he suggested any alteration in the letter it would have been made.

3792. You communicate that letter by saying, "I am directed by the Collector-General to inform you that he cannot tolerate an arrangement by which the placing of his communication relative to his claim for water rates before your finance committee would be deferred until flat out." Are you in the habit of writing in that way to the secretary of a township, or is that an exceptional letter?—I think the word "tolerate" is too strong, but it was not written with the slightest intention of giving offence. It was merely a strong expression used for the purpose of avoiding placing the matter in the hands of the law agent. The Waterworks Committee were pressing for money, and I used the expression for the purpose of endeavouring to meet their claim without putting the matter in the hands of the law agent.

3793. It is not a usual thing to write in that tone?—It is not.

3794. The letter was written by yourself in the first instance?—As a matter of fact it was not written by myself. I gave a précis of the letter, and whether I used the word "tolerate" or not I cannot say. However it is signed by me, and I accept the words as my own.

3795. You remember seeing a letter of the 2nd January, 1878, which is also addressed to the Collector-General, and in which Mr. Porter says he called to ascertain the account, and was not informed. Did you see that letter?—I did.

3796. Whom did you get that letter from?—From the Collector-General himself.

3797. Did he give directions about that?—He directed me to have the letter replied to. The Collector-General and I were coming down to attend the Inquiry.

3798. What steps did you take to reply to it?—I directed Mr. Perry to reply to it.

3799. Did you leave Mr. Perry to ascertain the amount due?—I desired Mr. Duffy to tell him the amount of the assessment.

3800. Were you present when Mr. Duffy told him?—I was not. I gave the directions in Mr. Perry's presence.

3801. There was no written correspondence between you and Mr. Perry?—There was not.

3802. You made no further inquiry at that time whether the amount was due?—I did not. I had no doubt it was due.

3803. When did you first ascertain the amount was not due?—On the day Mr. Porter's last letter came to the Collector-General. I think it was the 19th January.

3804. Before that time you did not know the amount was paid?—I did not. I had no entry whatever of it.

3805. How do you account for the demand being made when the money was paid on the 2nd November?—By the receipt being passed on the wrong form, and by the Collector-General not having a notion of it. I generally receive these large cheques and get him to endorse them. That was not done, and I never was informed that the amount was paid.

3806. We asked some questions here as regards a charge for money paid into the office, and as to what protection there would be against fraud. We were always told the receipts would be a barrier against any fraud, and that the system of receipts was perfect. Here now it appears that in respect of a large sum of £670 your receipt system breaks down!—I beg your pardon, sir. The receipt was there for the money that was paid in.

3807. But you made a second demand on the township for £670 which had been already paid. That shows there was a defect in your receipt system!—Because the receipt was passed on the wrong form.

3808. Have you known other instances of receipts being passed on the wrong form?—I have.

3809. In reference to the townships?—Very seldom.

3810. Have receipts been passed on no particular form at all, but simply on a sheet of paper?—Not that I recollect.

3811. Here are receipts for the Kingstown Township for 1877—could you turn to it, and let me see the blocks of these?—They were both passed by me, and the blocks are here in my handwriting.

3812. Does this book merely show the blocks for 1877?—No. There is one for 1876, another for 1877, and that is one for 1878.

3813. How is it there were two payments made for 1877?—There were three or four.

3814. What was the reason of that?—There was use by Longfellow Union. There is litigation going on in reference to Kingstown, and they paid into court £100 in satisfaction of the Collector-General's claim. They paid portion in October, and the balance on the 31st December. That did not square up the account.

3815. Did you ever know an instance of any other mistake being made in reference to these townships accounts?—Yes. There was a mistake made with the Blackrock Commissioners. A half year's rates were allowed to remain due for some time. I had nothing particularly to do with the matter still.

3816. Was that by reason of their being simply overlooked?—I think so.

3817. Do you at any particular period of the year look into these accounts of the townships and ascertain how much is paid by them?—I do. The constant pressure of the Waterworks Committee for money makes me look into it. There is scarcely a week in the year the Waterworks Committee is not pressing for money.

3818. Is the Collector-General responsible for these payments?—I should say the Collector-General is responsible for everything that occurs in his office.

3819. These payments do not appear in the rural collectors' books at all?—They do not. He has nothing to say to them.

3820. He gets no commission on them?—He gets no commission on them.

3821. Assuming these had been like the ordinary rates in the city of Dublin, would they not, in accordance with the evidence we have already heard, would not those payments be posted within two or three days.

Feb. 9, 1878  
Mr. Taffs.

after the payment was made?—It might or might not. If in the rural ledger, it might remain unpaid for years.

3822. Even then as regards the ledger for the city of Dublin, and still more as regards the rural ledger, you have got nothing to show whether the sum was paid or not?—That is frequently the case.

3823. And if you wanted to ascertain that you should go to three books!—Yes, unless I spoke to the collector who would have it posted in his book.

3824. That is assuming he posted it!—Yes.

3825. Assuming he was always honest and duly posted it!—Yes.

The Collector-General.—I never saw that letter of the 20th December, to which Mr. Taffs refers. I know most of the gentlemen who constitute the Blackrock Commissioners and I would not tolerate such a letter being written to them.

3826. CHAIRMAN.—You say, Mr. Moylan, you did not see the particular letter read by me!—Certainly not.

3827. Do I understand you to say Mr. Taffs is not in the habit of showing you such letters?—Yes.

3828. You are clear he did not show you that!—Yes.

3829. (To Mr. Taffs).—Mr. Moylan denies absolutely having ever seen this letter. You told me you showed it to him!—I have a distinct recollection of reading it to him.

3830. Do you remember him making any observation on it?—I do not. If he objected to any term in the letter it would have been altered at the time. The letter to which that was a reply was addressed to the Collector-General himself?

The Collector-General.—I handed the letter to you to reply to.

3831. CHAIRMAN.—(To Mr. Taffs).—Mr. Moylan says he is not in the habit of seeing the letters you write.—Mr. Taffs.—I seldom write any important letter without reading it to him or letting him see it.

3832. Does he sign letters for you?—Very few indeed.

3833. What letters are those?—Communications to the Castle, they are the only letters he signs.

3834. Does he initial them?—He never does.

3835. Does he ever give you drafts of letters himself?—No.

3836. Does he ever give you minutes of letters to write?—Definitely. He gives verbal directions and I copy the letter and read it to him.

3837. Is there anything at all in your minute book in reference to this correspondence? Please send for your minute book.

Mr. Moylan.—I can send just now.

3838. It may throw some light on whether this letter was submitted to you or not.

3839. Mr. BROOKS.—Can you offer any explanation upon the want of knowledge of the Waterworks Committee with regard to this claim on the Blackrock Commissioners?

Mr. Taffs.—They have no means of knowing through

the year that a township has paid. They only know the gross amount that had been paid for the entire water rate. They won't know a particular township is in arrear unless it is communicated to them by the Collector-General. They know the gross amount that is paid for extra water rates but they won't know whether it is paid by Kingstown, Rathmines, Blackrock, or Pengee township.

3840. Do you mean the Waterworks Committee have no ledger with regard to the townships?—I can't tell you what ledger they keep. I know as giving them an account of the receipt of water rates we do not particularise the persons from whence it is received. So far as the Committee are concerned, we furnish them with duplicate returns showing the persons that are in arrear and those who have paid.

3841. CHAIRMAN.—I suppose the account of the Waterworks Committee would be with the Collector-General?—Certainly.

Mr. Moylan.—I am aware that latterly the Waterworks Committee have opened a ledger.

3842. The question is with whom that ledger would be an account. I would say with the Collector-General and not with the individual township.

Mr. Taffs.—This assessment is made in the office of the Collector-General—the assessment of the township.

3843. Mr. BROOKS.—Do you know whether the Waterworks Committee have any means of ascertaining the correctness of your returns as to the collections in the township?

3844. Mr. PHIFFS.—That collection is open to their investigation?—Certainly, if they wish to see it.

3845. Mr. BROOKS.—You were in communication with the Waterworks Committee with regard to the claim you made on the Blackrock Town Commissioners?—I was; I saw the secretary of the Waterworks Committee.

3846. He concerned with you in supporting the sum claimed from the Blackrock Commissioners was then due?—He did, and he urged me to use every exertion to get it paid.

3847. CHAIRMAN.—You have told us the only means they had of knowing it was due to your own statement?—Yes.

Mr. HANSON.—I wish to say that at the time I kept the accounts of the townships I always credited the payments in a book.

3848. CHAIRMAN.—We have heard that, and we are going to get that book.

Mr. HANSON.—It does appear in answer to a question put by you to Mr. Taffs there never was a proper account opened prior to 1876.

Mr. PHIFFS.—The book of 1875 will show. Mr. Taffs has told us that prior to 1875 there was an account kept in the book, and that credit was given in the book, and I asked him to let us see a specimen of that.

Mr. HANSON.—The people here are under the impression I kept no books.

CHAIRMAN.—That is removed by our own knowledge of what the evidence was.

Mr. PORTER.

Mr. HICKY ROBERT PHIFFS recalled and examined.

3849. CHAIRMAN.—I find by the receipt produced here that this payment of £670 was made to you on the 2nd of November—in not that so?—It is.

3850. When that payment was made did you enter it in the ordinary cash book you were keeping at the time?—No, I handed the cheque to Mr. Taffs when he came in, and I also handed him the letter which he states he never received from Mr. Porter of the 31st of December.

3851. I am now speaking of the cheque of the 2nd of November. I want to know what steps you took at the time the cheque which was presented was paid on that day?—I handed the cheque to Mr. Taffs.

3852. Was Mr. Taffs in the office at the time?—No, the reason why a different form of receipt was

written by me is that Mr. Taffs keeps the special forms locked up, and I could not get at them.

3853. Tell us the entire proceeding. Mr. Porter came into the office and handed you the cheque. Mr. Taffs was not there at the time?—He was not.

3854. He was not on the premises at all?—No.

3855. Where did you get the receipt you gave to Mr. Porter?—I got the receipt from the receipt clerk who issued them—a blank receipt with the ordinary stamp on it.

3856. When you got the money in that way did you make an entry in your cash book of the date of your having received the amount?—I received the cheque up stairs. Mr. Lambert entered it down stairs. It was handed by Mr. Lambert to Mr. Taffs.

3857. How was it the money was received by you up stairs instead of being paid in the ordinary cash office?—Receipts are given for these large sums up stairs, for Mr. Lambert does not hold receipts for these large sums.

3858. He does not hold the cheque!—He gives the cheque to the Collector-General the next morning to be endorsed prior to being lodged in the bank.

3859. If Mr. Taaffe was in the office that day the cheque would have been sent up by Mr. Lambert to Mr. Taaffe, and Mr. Taaffe would have handed the receipt in the ordinary course!—He would

3860. And in the absence of Mr. Taaffe you gave the receipt on the form which you had, and you sent down the cheque to Mr. Lambert!—Yes; and I dare say Mr. Lambert entered it in the cash book!

3861. Then Mr. Lambert put it in the cash book!—I am not certain whether I handed the cheque to Mr. Taaffe or Mr. Lambert.

3862. Mr. PRYER.—Why did you give the receipt?—Because Mr. Taaffe was absent. I cannot exactly say whether I handed the cheque to Mr. Taaffe or to Mr. Lambert.

3863. But you gave it to one or the other!—I did, but most certainly, as soon as I saw Mr. Taaffe afterwards, I informed him.

3864. CHAPMAN.—Are you certain Mr. Lambert gave credit for it in his account?—Yes.

3865. What did you do with the block of the receipt?—I handed it to Mr. Lambert to enter it in his cash book.

3866. When that was done the next time you saw Mr. Taaffe you spoke to him about it?—Yes. I told him the Blackrock Town Commissioners had paid £679 for water rate, but I could not tell at the time what it was for excess water rate, or the water rate paid in assessment.

3867. You won't take as yourself to say, that when you told that to Mr. Taaffe, you told him at the same time about the receipt not having been given in the ordinary form!—I can't be certain.

3868. What letter did you hand him, upon that occasion you handed him a letter!—No.

3869. Is that then all you know about the payment of the money on the 2nd of November?—That is all.

3870. When was it you heard anything about the correspondence that took place in December, and the payment in January?—Mr. Taaffe put this letter into my hand, and told me to reply to it and I refused.

3871. Before you got the letter into your hand you saw Mr. Porter yourself?—Yes.

3872. Tell us about that!—This was on the 31st of December. He called on the 31st of December, and said he wanted to see Mr. Taaffe. I told him Mr. Taaffe was out at the time, and then Mr. Porter said he could not give a cheque for the sum. In the first instance he wanted to know what was due, and I told him I couldn't tell him, as I hadn't the accounts—that they were kept locked up by Mr. Taaffe, but as soon as Mr. Taaffe came in I would ask him to write to him, giving him further information. As soon as Mr. Taaffe came in I told him Mr. Porter called—that I could not give him the information—that I had not the entries relating to the assessment, and I asked him to send Mr. Porter the information. Then Mr. Taaffe said, "Oh, it doesn't so much matter now, as we cannot put the money in 1871 account."

3873. You said you didn't hear any more about the matter until Mr. Taaffe handed you the letter of the 3rd of January, and asked you to reply to it. What did you say then?—I just blank refused to do it unless Mr. Taaffe told me the amount due by the township, as we had not an account open for each township. I consider that being aware of that I could not take on myself the responsibility of answering the letter. He ordered Mr. Duffy to tell me the amount due, and Mr. Duffy wrote out the amount that was due.

3874. Did you take that down in your letter?—I took that down.

3875. Did you at the time you had that conversation with Mr. Taaffe speak to him about having in that year received £679 from the Blackrock Township Commissioners?—I did not; it escaped my memory.

3876. The same day you got the sum of money from Mr. Duffy, did it not occur to you in any way that two months before about the same sum had been paid to yourself?—It did not.

3877. Or rather that you gave a receipt for it?—It did not.

3878. That is all you know in reference to that transaction!—That is all I know in reference to that transaction. I told Mr. Taaffe I would not take upon myself the responsibility of saying whether the amount was due or not.

3879. Have you, in Mr. Taaffe's absence, received money from townships on other occasions?—I have, from time to time.

3880. And how did you give a receipt for the money?—On the police tax form as a rule.

3881. I thought you said they were in his custody and locked up?—Yes, and so they were, but I took the city receipt form and filled it up. It was given to me by Mr. Graham.

3882. Have you on other occasions given a receipt in the ordinary form in use in the city?—I have as well as I can remember.

3883. Have you ever given a receipt for township money on a piece of paper which was not a receipt form at all?—No.

3884. Mr. PRYER.—Do I understand that your receipt forms are kept under lock and key?—They are.

3885. How on this particular occasion had you access to the forms?—I got the form from Mr. Graham who has the charge of them.

3886. CHAPMAN.—Now we will be glad to hear any statement you wish to make in reference to the conduct of business in the office!—With regard to the meter accounts of the city water I asked to have a ledger opened, and could not get it done.

3887. Is there any book or document showing the meter account?—There is not. The only account in a bundle of schedules since 1873, which I must go through to make a posting in the meter account.

3888. There is no meter or ward ledger?—There is not.

3889. Are the payments regularly posted when they are put into the schedule?—They are. I brought forward the accounts from 1870 sheet June last. As far back as from 1870 they were not brought forward, and I brought them forward.

3890. And in what sort of document did you bring them forward?—In a column of the form of schedules which is sent down from the Corporation to the office. When the meter accounts were kept in that way I found them very confusing, because if a quarter or two quarters or three quarters were due on any account there was a red cross put opposite, and if then one quarter was paid and another quarter was not, to the quarter that was not due there was a ring put around the red cross, so that you had to go back from the present quarter to 1870 to see what was due.

3891. You say you have applied to have some ledger opened for the meter water rates?—I did.

3892. To whom?—To Mr. Taaffe. He said always the ledger was in Mr. Daffy's. I asked him to let me go and inquire for it, and he said no.

3893. How long is it since you began to make this require for the ledger?—Ever since I posted up the water account—since Mr. Moylan was appointed.

3894. Did you ever ask Mr. Moylan yourself about it?—No, I did not ask him about it, because Mr. Taaffe is the person in his office that had the arrangement of all the business and accounts there, and is liable for our work. I have a copy of a letter in my pocket which I wrote to Mr. Taaffe in June last, asking that I might be put at different work from what I was at. I was put at different work, but was

No. 5, 1875  
Mr. Perry.

sent back in a fortnight to the same office. I was kept passing up the pay-sheets of the Collector. I had not an opportunity of learning the routine of the office with regard to the correspondence. This letter bears date the 16th of June, 1871. (Letter handed in and read, in which Mr. Perry requested to be transferred to other duty, in order that he might have opportunity of learning the general business of the department.)

3845. You may after this you were transferred to some other work?—For a fortnight, and then got back to the old work again; and I say I ought to be allowed to see and know what correspondence was passing between the Castle and our Office, but that has been carefully kept away from me, and a junior clerk and a solicitor allowed to take charge of it.

3846. Whom are the letters written by?—Generally by a solicitor.

3847. I presume he merely copies the letters. They must be written by somebody else?—They are taken from Mr. Taaffe's dictation. He writes a rough copy, and they are copied by a messenger in the office. He is educated with and knows all about that, and the senior clerk in fact knows nothing about it.

Mr. Ryse.

Mr. JOHN RYSE, Rural Collector, examined.

3848. CHAIRMAN.—We omitted to examine you at the time we examined the other collectors, but I think it right to ask you a few questions with regard to the collection in the rural district.

3849. Have you a book the same as the other collectors?—Yes.

3850. Let us see the book. (Witness produced several books). Are these the books you have been using the past year?—No, sir. This is the book I am using now for 1878.

3851. Where are the books you were using for last year?—I have them at home.

3852. Have you books for last year?—Certainly.

3853. As distinguished from the year before?—Certainly.

3854. You get books of this kind every year?—Yes, sir.

Mr. Johnson.

Mr. THOMAS H. ATHERTON examined.

3855. CHAIRMAN.—I believe you are the clerk of the North Dublin Union?—Yes.

3856. For what period have you been clerk?—From December, 1865.

3857. Did you know anything at all of the North Dublin Union previous to the establishment of the Collector-General of Rates' office?—I had some knowledge.

3858. In what way?—I was connected with the Registration Society.

3859. Could you tell us, either from the knowledge which you acquired in that way or from the books of the North Dublin Union, how the rates were collected before the establishment of the Collector-General of Rates' office?—Yes. Commencing March, 1841, and ending March, 1851.

3860. You have got a return of the rates collected in those years?—I have.

3861. Will you tell us the amount of the return at that time. The North Dublin Union, I presume, collected the poor-rates for the city in the same way as they collected the rural poor-rates—that is, by their own collector?—Yes.

3862. Do you happen to know what the percentage was at that time before the establishment of the

3863. Mr. PIPPA.—But in certain matters you do not set for the chief clerk, as in the case of the Blackrock Township?—Yes, and when Mr. Taaffe has been absent—he has been sometimes sick, and sometimes away—I have acted for him.

3864. CHAIRMAN.—Was not it stated there was another clerk senior to you?—Mr. Harton was made my senior at the time the classification of clerks took place. At the time Mr. Taaffe became chief clerk I sent forward a memorial to Government, laying my claims before them, but at the time I did not know there was no actual ranks arranged.

3865. It was a memorial with regard to your position in the office of the Collector-General. Mr. Duffy is senior to you?—He is junior to me. I also wish to lay this before you—it may not be worth much—but still it shows the position I held in the cash office. A cheque was passed by the Directors of the Kingstown Banking, Mr. Stewart sent to me directing me to do what was necessary regarding it.

3866. That was to send a receipt for it?—No, to go to the cash office at the railway station and get the cheque, and have it properly lodged in the bank.

3867. No money appears to have been collected then for this year?—Yes.

3868. At least very little?—Oh, yes, I start from different districts. And any week I get payment I mark them here.

3869. I would have rather seen the books of last year, because we would then see exactly how the rates have been paid up. I think we will not trouble you any further, but we would like to see your books of last year?—All right, sir. I will bring them.

Mr. Meyler.—There has been a good deal of observation made here about people being delayed in the office. I state I give directions when there was any person in the office to send down a gentleman from the upper office, which is done invariably.

Collector-General's office?—Two only collections of the rates up to 1847, and their average amount was from £160 to £180. There was a third collection suspended in September, 1847 in consequence of three rates having been struck that year.

3870. Could you tell us the salaries—they were paid by a poundage?—By a poundage.

3871. What was the poundage they were paid at that time?—I could not say without reference to the books. This return is taken from the half-yearly abstracts of accounts.

3872. Could you tell us whether the collection of rates out the city more than sixpence in the pound, in a general way?—I would say about sixpence in the pound.

3873. I am now speaking of the city rates alone. I am not speaking of the rates outside the city?—About sixpence.

3874. Does that return which you hold in your hand show the amount of rates that remains uncollected each of these years?—It shows the amount of the assessment and the amount collected and lodged to the credit of the union for each half year.

The witness handed in the following return:—

[RETURN.]

Feb. 2, 1876.  
Mr. Attwood;

## NORTH DUBLIN UNION—NORTH CITY ELECTORAL DIVISION.

A RETURN showing the STATE of the COLLECTION while in the hands of the GUARDIANS' COLLECTORS, commencing 25th March, 1841, and ending March, 1861, in accordance with resolution of the Board of Guardians dated 8th December, 1875,

Date and Year	Rates districts £	Total Amount of Rates	Amount Collected and Lodged	For Half-yearly Allocation
21 March, 1841,	£ 0 5	5,918 9 11	5,386 4 7½	25 September, 1841.
2 February, 1842,	0 5	5,188 9 11	5,493 13 8½	25 March, 1842.
1 June, "	0 5	5,184 9 11	6,018 11 2½	25 September, "
20 September, 1843,	0 6	7,014 10 10	6,561 5 7½	25 March, 1843.
17 May, 1843,	0 6	6,968 10 1	6,019 3 0	25 September, "
27 December, "	0 6	6,948 2 3	4,807 8 9½	25 March, 1844.
25 September, 1844,	0 6	6,821 0 9	2,732 10 6½	25 September, "
25 March, 1845,	0 5	5,705 8 11	5,286 10 5	25 March, 1845.
31 October, "	0 5	5,669 14 9	5,512 11 5	25 September, "
25 April, 1846,	0 6	6,659 13 3	5,186 14 9	25 March, 1846.
26 September, "	0 10	17,666 19 10	6,256 1 7	25 September, "
26 February, 1847,	1 8	21,095 5 10	9,866 6 8	25 March, 1847.
11 August, "	1 8	21,840 4 6	13,818 9 11	25 September, "
31 December, "	1 8		20,520 7 2	25 March, 1848.
27 September, 1848,	3 0	30,022 0 0	10,089 13 3	25 September, "
25 September, 1848,	1 0	12,022 0 0	31,691 8 0	25 March, 1849.
			6,086 11 9	25 September, "
			11,425 5 9	25 March, 1850.
31 June, 1850,	0 6	5,373 14 10	6,432 9 9	25 September, "
			2,193 3 9½	—
		182,984 19 7	131,998 19 6½	
Rates, Collected and lodged,		£182,984 19 7	£171,998 19 6½	
			£11,976 1 9½	

\* To the time Collector-General took up, leaving an arrear of £7,351 18s. 8½d. to be collected by him.

On a Rate over 40 per cent.; but if the above £7,351 18s. 8½d. was collected it would leave the per-cent-age about 2½ per cent.

3025 CHARMAN.—Does the second column of the account represent the amount collected in respect of that particular assessment, or does it represent the amount collected for the entire year, whether from that assessment or previous years?—It includes the amounts as well.

3026 What number of years have you got in that column?—From the time the union was established until the time the collection was handed over to the Collector-General.

3027 That is from 1841 to 1860?—Down to 1850.

3028 And I see there was an arrear during that period £133,984 18s. 7d., and there was collected and lodged £171,488 18s. 4½d.—Yes.

3029 That would, as far as I can judge, represent a Rate over six per cent. uncollected of the amount of the assessment.

3030 Of that £11,976 1 9½d. that was uncollected, £7,351 18s. 8½d. was handed over to the Collector-General when his office was established to collect?—It was.

3031 That is, that amount, £7,351 18s. 8½d. at the time of the establishment of the Collector-General of Rates Office, was looked upon as collectible and returned to him?—Yes.

3032 In pursuance of one of the sections of the Act of Parliament, your union handed over to the Collector-General of Rates to collect £7,351 18s. 8½d. 1—Yes.

3033 Was that amount considered collectible in 1850?—It was presumed to be.

3034 Assuming that was collectible, it would show the loss was about two and a-half per cent.—Yes.

3035 Have you also got, commencing with the year 1850 and going down to the present time, a return showing the amount of the assessment of your poor rate and the amount that was lodged to your credit by the Collector-General of Rates office?—I have from the year 1851 down to the year 1865 in that return (hands in return), and I have from 1865 to the 31st of December, 1875, in that return (hands in return).

## COLLECTION OF RATES INQUIRY.

Feb. 3, 1878.

No. A1036.

## NORTH DUBLIN UNION—NORTH CITY ELECTORAL DIVISION.

A RETURN showing the STATE of the COLLECTION in the above-named Division for 15 years from the time the COLLECTOR-GENERAL of RATES took up the Collection, commencing in the year 1851, and ending 31st December, 1866.

YEAR	RATE STRUCTURE	Total Amount of Rates, exclusive of arrears of previous Years	Amount collected, including arrears.	Amount uncollected at the close of the Year	Observations
Sums handed over to Collector-General in 1851 to collect,		(1.) £ s. d.	(2.) £ s. d.	(3.) £ s. d.	
1851.	1 3	7,333 18 9½	7,333 18 9½	0 0 0	
1852.	1 5	22,131 18 8½	22,131 18 8½	0 0 0	
1853.	2 6	16,202 3 3	16,202 3 3	0 0 0	
1854.	2 7	91,607 15 0	91,607 15 0	0 0 0	
1855.	2 8	27,610 3 0	27,610 3 0	0 0 0	
1856.	2 11	94,038 7 5	94,038 7 5	0 0 0	
1857.	1 6	22,303 11 5	22,303 11 5	0 0 0	
1858.	1 7	16,632 19 9	16,632 19 9	0 0 0	
1859.	1 8	12,056 8 8	12,056 8 8	0 0 0	
1860.	1 9	11,139 0 0	11,139 0 0	0 0 0	
1861.	1 10	21,089 8 7	21,089 8 7	0 0 0	
1862.	2 6	18,875 9 0	18,875 9 0	0 0 0	
1863.	2 7	28,221 15 0	28,221 15 0	0 0 0	
1864.	2 8	22,329 12 6	22,329 12 6	0 0 0	
1865.	2 10	20,708 8 4	20,708 8 4	0 0 0	
1866.	2 9	24,655 16 2	24,655 16 2	0 0 0	
		£318,007 18 4½	£274,915 7 1½	£44,092 11 3	
					Actual loss, £554 6 18½
					Actual loss, £44,092 11 3

\* Deduct plus above mentioned, or about 14 per cent.

## NORTH DUBLIN UNION—NORTH CITY ELECTORAL DIVISION.

A RETURN showing the STATE of the COLLECTION in the above-named Division for the last ten years, commencing 1st January, 1866, and ending 31st December, 1875, in accordance with resolution of the BOARD OF GUARDIANS dated 8th December, 1873.

YEAR	RATE STRUCTURE	Total amount of Rates, exclusive of Arrears of previous Years	Amount collected, including Collector- General's Percentage, Law Costs, &c.	Amount uncollected at close of the Year	Amount of former Arrears collected, including Collector- General's Percentage, Law Costs, &c., during the Year	Actual Loss Deducting Col. 4 from Col. 5
		(1.) £ s. d.	(2.) £ s. d.	(3.) £ s. d.	(4.) £ s. d.	(5.) £ s. d.
1866.	2 4	26,079 0 0	26,079 0 0	0 0 0	1,044 6 6½	2,998 6 2
1867.	2 5	29,030 5 0	29,030 5 0	0 0 0	1,520 6 0	3,473 4 5
1868.	2 6	29,681 16 9	29,681 16 9	0 0 0	4,256 16 4½	8,393 14 10½
1869.	2 7	23,163 12 6	23,163 12 6	0 0 0	4,667 14 5½	1,898 3 46
1870.	2 8	23,914 14 0	23,914 14 0	0 0 0	4,316 10 7½	1,363 0 7½
1871.	2 9	24,914 4 4	24,914 4 4	0 0 0	4,054 7 0½	1,094 11 2
1872.	3 8	32,006 19 4	32,006 19 4	0 0 0	6,033 6 6½	6,202 1 11
1873.	3 9	28,833 5 3	28,833 5 3	0 0 0	5,935 3 11½	1,864 9 7½
1874.	3 10	26,045 10 5	26,045 10 5	0 0 0	8,163 12 6	3,581 1 10½
1875.	3 4	29,532 3 4	29,532 3 4	0 0 0	8,030 4 6	3,448 9 0
		284,536 10 11	297,054 13 2½	12,518 17 7½	38,566 18 11½	27,032 1 7½

\* This sum includes the £3,200 which the Collector-General states he would get in by the end of the year.

Less equal to, 10 per cent.

£442 = 10 per cent on collection.

Add back, 1 per cent for law costs, representation allowances, &c.

Total Loss, 10 per cent on 10 years collection.

3926. This return, which you say is from 1851 down to 1865, shows there was an assessment of £318,007 18s. 4d., so that the amount collected during the same period was £274,915 7s. 1d.—Is that so?

3927. The actual loss then, as you put it, would have been £44,092 11s. 8d., and that would represent about fourteen per cent.—About fourteen per cent.

3928. Now I say you represent here that the actual loss is £44,092 11s. 8d., but it appears that that is £554 6s. 10½d. less than the difference between the sum assessed and the sum actually collected. Why is that £554 6s. 10½d. introduced?—Because in that half-year the collection exceeded the sum assessed.

3929. Well, the result of this statement from 1851 down to 1865 would show your poor-rate was much worse collected in the Collector-General's office than when the collection was in your own hands.—Precisely.

3930. The difference between six per cent and four per cent?—Yes.

3941. This return, from 1841 to 1851, includes very bad times—I say. It includes the famine of 1847 and 1848.

3942. Would you be kind enough to explain the return from 1846 down to 1875, for it appears in a different form?—The total amount of rates, exclusive of arrears, was £294,534 10s. 11d. from the year 1846

down to the 31st of December, 1853. The amount collected, including the Collector-General's per centage, law costs, &c., was £227,064 12s. 3½d., and the amount uncollected was £57,073 17s. 7½d.; actual loss, £27,911 1s. 7d.

3843. What per cent is that?—That would be equal to sixteen per cent on the ten years' collection.

3844. Well, but when you say sixteen per cent on the ten years' collection, do you include there the amount actually received by the Collector-General, including his per centage?—Yes; the loss is equal to thirteen one-fourth per cent, two and a half per cent for the Collector-General's per centage, and one-fourth per cent for superannuation, law costs, &c.

3845. Leaving out the amount the Collector-General is entitled to for his per centage, and deducting the law costs, &c., the loss would be equal to thirteen one-fourth per cent?—Yes.

3846. Mr. PHILIPS.—Would you kindly explain the sum collected. What is that? Is that the amount paid to you by the Collector-General?—The amount paid to the credit of the union, together with the Collector-General's deduction of 2½ per cent.

3847. It is not the amount received in respect to the particular year's assessment?—No.

3848. And all the accounts you have given us have been drawn up on the same basis?—Yes.

3849. CHAIRMAN.—Does not this loss include vacant houses?—Yes.

3850. Prior to the Collector-General's office being established were rates collected out of vacant houses?—Of course they were, for the premises were considered liable.

3851. Are you sure of that? No doubt the premises were liable.—There is no question about that, but were they liable during the time they were unoccupied?—Under a recent Act they are not in Dublin or elsewhere.

3852. I think there were decisions in the courts in Dublin, in which it was held that vacant houses were not liable to the rates?—According to the 78th section of 1 & 2 Vic. chapt. 36, the occupier was made to pay the rates, or in default the subsequent occupier.

3853. Certainly, we are all agreed about that. If the rates were not paid by the persons in occupation the subsequent occupier will have to pay them. The question I am asking is whether the houses in the occupation of no one were liable to any rates. Now they are not, but even before the passing of that section of the Act of Parliament I don't think they were levied out of unoccupied houses in Ireland?—I would say they were.

3854. Since you became sleek of the union has there been much correspondence between your board and the collectors of rates office in reference to the non-collection or the deficient collection of the rates?—There has.

3855. Have you got that correspondence here?—I have copies of it.

3856. I mean the correspondence which your board has had from time to time with the Collector-General of Rates in reference to the deficiency. Have you got them certain resolutions passed by your board on the 24th of July, 1867?—I have.

3857. Will you read them?

<sup>Extract from minutes of proceedings of the Board of Guardians of the North Dublin Union on Wednesday 24th July, 1867. Moved by Mr. Boddy, seconded by Mr. Houghton.—That the clerk be instructed to apply in writing to the Collector-General of Rates under the 13th and 14th Vict., cap. II, requesting him, with all convenient despatch, to furnish to the board the half-yearly accounts from the year 1854 to the present time, both gross and clear, of the rates uncollected or uncollected by him at commencement of each half year for collection from the North City electoral division of the North Dublin Poor-law union, and the whole amount recovered by him during such half year respectively on lost thereof, and the amount paid by him in the guardians of and union, as also the amount of such rates remaining uncollected in and situated division together with a statement of the amount thereof supposed to be leviable, and names of the persons rated for same, and the amount of the per centage, for recovering such rates, and the amount of the sum</sup>

recovered by him on account thereof, and that the clerk do state to the Collector-General that the application is made in pursuance of the provisions of the 25th section of 1860 Act, 18 & 19 Vict., cap. 91.

<sup>Mr. Attwells.</sup>  
"Gentleman Taxidermy is the name."

3858.—That resolution was passed, and I forwarded it to the Collector-General, who sent the following answer—

<sup>Extract from letter dated 21st July, 1867, transmitting copies of accounts which were the subject of observation at this Board on Wednesday last.)</sup>  
He states that every year usually copies of twelve accounts are sent to the Board, and that the words in the resolution of the Board, "half-yearly accounts," are not there contemplated as the 25th section of the Collection of Rates Act, is the commencement of which is a specification of the information required, that is, "the sums more need or entitled for collection at the commencement of the preceding year," the whole amount received during the past year, and "the amount paid." The words "half-years" are used in the notice, but they are clearly qualified by the words "more need," and it is well known in the quarter in which the Collection of Rates Act was sent to be resolved that "half yearly" means the section by another, and was left in it through mere oversight."

3858. CHAIRMAN.—Now Mr. Beswick asked Mr. Moylan if any of the public departments were furnished with any return in pursuance of that section, and Mr. Moylan said he was not aware of it?—It was in Mr. Stanhope's time this demand was made.

3859. And from that time up to this you have not got these half-yearly returns?—No.

3860. Have you a letter from the Secretary of the Bank of Ireland of the 5th of November, 1867, calling the attention of your Board to the state of these accounts?—Yes.

<sup>Extract from minutes of proceedings of Board of Guardians of the North Dublin Union, on Wednesday, 15th November, 1867. Copy issued from Secretary of the Bank of Ireland, dated 5th October, 1867, calling attention to the state of the accounts of the North Dublin Union with the bank for many time past, showing considerably arrears for considerable amounts.</sup>  
Moved by Mr. Phillips, seconded by Mr. Chevallier.—That a copy of the Secretary's letter of the Bank of Ireland, be sent to the Collector-General, with a request that he will furnish us with his remarks on the state of the accounts by this day week.—H. J. STEPHENS in chair.

<sup>Copy letter from Collector-General, dated 20th November, 1867.</sup>  
He writes this, in his opinion, the state of the collection is as good as could be expected from the amount of rate assessed, and the pressure in the mercantile interests from the commencement of the year. He hopes that by the end of the week, there will be nothing due to the Bank of Ireland, and adds that the closing weeks of the year are for the main producer, and the judgments to the worth of the North Union, between this and the 21st of December, shall, he trusts, considerably exceed £50,000.

3861. Now there were some further resolutions passed on the 4th December in the same year?—Resolution passed on the 4th December —

<sup>Moved by Mr. Stephens, seconded by Mr. Norwood.—That the clerk be ordered to write to the Collector-General, and request him to furnish the names and addresses of the different parties who have not paid their rates to the 31st December, 1867?—H. J. STEPHENS in chair.</sup>

3862. CHAIRMAN.—There is also a resolution by Board of Guardians of the 15th of January, 1868?—

<sup>Moved by Mr. Stephens, seconded by Mr. Doherty.—That the clerk write to the Collector-General, requesting to know who he can furnish the names and addresses of the different parties who have not paid their rates to the 31st December, 1867?—H. J. STEPHENS in chair.</sup>

<sup>Letter from Collector-General of Rates, dated 17th January, 1868, in reply to clerk's letter, referring resolution of the Board on the 15th inst. He states he has no power of complying with the request of the guardians but by opening his books to transcribe offices appointed and paid by the guardians themselves.</sup>

3863. CHAIRMAN.—Do you know whether the guardians took any steps to inspect the books at that time?—They did not.

3863. Will you read in a resolution of the Finance Committee of the 28th December, 1870?

<sup>Copied extract from Report of Finance Committee of 28th December, 1870. Moved by J. H. Glansey, esq., seconded by Richard J. Murphy, esq.—That the Board begs to call the attention of the Collector-General to the fact, that there is a sum of £2000 uncollected the last three days last, independent of the deflected rates of the Port and Docks Board, and that this Board would respectfully ask for explanation on this subject by the day week.—JAMES W. HODGSON in chair.</sup>

<sup>Letter from Collector-General of Rates, dated 20th December, 1870, making in reply to clerk of session's letter of the 28th, that the only way the nature of the collection can be fairly tested is by comparing the sums lodged in credit in one year with those of another</sup>

Feb. 5, 1873.

Mr. Atkinson.

In taking this course he finds that the rates in 1869 and 1870, were the same as per *gros*, and the lodgments to credit as follows—

To 25th December, 1869,	£3,750
To 24th December, 1870,	£3,250
<i>Making a difference of,</i>	
	£500

In 1869, the collected amounts were £3,750 in excess of what was up to 1864. Previous to reviewing the figures he has quoted the collections up to the present would stand thus, comparing it with the same last year—

Amount lodged by 25th December, 1870,	£10,000
Less amounts uncollected,	240
Amount lodged in Court by the Company,	87
Lost by Post and Dock Board,	500
Amount due by subscribers of debiting Collector,	90
	10,463
Amount lodged to 25th December, 1869,	£10,252
	£213

3964. CHAIRMAN.—Now give us the resolution of the Board of the 26th of April, 1871.

(Copy extract from Minutes of Board of Guardians, 26th April, 1871.—Moved by John H. Cheshire, esq., seconded by M. P. Phoenix, esq., &c.—That the Finance Committee be requested to make a special report to this Board on the deficiency as on the 25th March last, amounting to about £5,000 more than the previous year. H. J. McFarlane, esq., in chair.)

"North Dublin Union,"

"May 1st, 1871."

A meeting of the Finance Committee was held this day to inquire into the cause of the deficiency in the collection of the rates for the North (City election) Division with a view of remedying the subject under the notice of the Collector-General of Taxes.

Amount of rates collected for 1869,	£9,161
" "	1870,
<i>Deficiency in collection for 1870,</i>	
Amount of uncollected rates for 1869,	£2,102
Do. for 1870,	2,903
Do. for increase of valuation,	4,608
	4,608
	£1,505

On the three years 1869, 1870, and 1871.

January 1st to April 25th in each year.

For 1869,	£4,521 2s.	Rates
= 1870,	5,673 2s.	"
= 1871,	5,131 2s 2d.	"

The last item in the above shows that although the rates for this year is £1,200 in the £ more than the preceding year, yet the amount collected is almost nothing over the years 1869, 1870. Of course the Committee are aware that the Post and Dock Board have not paid the whole amount for the year 1870, but that would not in their mind explain the smallness of the collection for the first two months of 1871, and they therefore request the chairman of the Board, H. J. McFarlane, esq., to call on the Collector-General for an explanation. J. M. Hyndman, in chair. Moved by Mr. Cheshire, seconded by Mr. Hayes, &c.—That the report be adopted. H. J. McFarlane, Chairman.

3965. Have you got any explanation given by the Collector-General of that?—It was given verbally to the Chairman, who called on the Collector-General.

3966. What is the next remittance that you sent into the Collector-General's office?—The 4th October, 1871. [Results document as follows:]—

(Copy of resolution of the Board of Guardians at their meeting held on 4th October, 1871.—Moved by John H. Cheshire, esq., seconded by James Kelly, Esq.—That remittance to there in only a little more than half of the collections made up to the present by the Collector-General, and the being the tenth month, that the Collector-General be requested to urge on the collectors the necessity of getting in the rates without delay.) Adopted.

H. J. McFarlane, Chairman.

(Copy letter from Collector-General of Rates, dated 16th October, 1871, acknowledging receipt of Clerk of Union letter of 4th October, enclosing resolution of the Board, and in reply he assures the Board that he will do his duty to constantly urge the collectors, and he knows that efforts are being made by the Post and Dock Board, and the Commissioners of Revenue to recover the arrears on them with interest and cost, more particularly as their income depends on the amount collected each day. Up to the date taken by the guardian (29th September), the sums lodged to their credit by him were as follows:—)

1869,	£13,700 at 2s.	Rates
1870,	13,113 at 2s.	"
1871,	13,255 4s 2d.	"

The deficit in comparing 1870 with 1869 was caused by the reduction of 2,000 poor-rates by the Dublin Post and Dock Board, and he hopes to have this set off in the superior work for the recovery of their sum, together with other rates, fully discussed early next term. The guardians have received £1,320 in excess of what

was lodged to their credit up to the same period last year, owing to the increased rate of 2d struck in the present year, and he so desires to depict the extra means of the collectors for 1871 in the interests of the year.

3967. You have got a resolution of the 27th November, 1871.—At the meeting of the Board of Guardians on the 29th November, 1871, a letter was read from C. H. Hanlon, esq., Collector-General's office, dated 28th November, 1871, containing a statement of arrears in north city districts as follows:—

(Copy of letter to the 18th instant, £2,346, amount ascertained as collectible, £3,644, amount by Post and Dock Board, 1870, probable collection to the 31st December, 1870, total, £4,759, and observing that the amount not included in the above amount may be taken as irrecoverable, though not yet considered to be lost, and also that the Collector-General has a continuing charge of the superior work for the recovery of the 1870 rate by the Dublin Post and Dock Board, the result of which will not be known till next year—with respect to the amount estimated as likely to be recovered at the end of the year, the Collector-General observes that he has been the practice of the department to estimate the amounts recoverable when asked for the purpose, the chief reason, he thinks, being that no expense will be incurred by the collectors (when recovered) except an amount collected to make very valuable money up to the end of the year.)

(Resolution of Finance Committee, 27th November, 1871.—Moved by James Kelly, esq., seconded by William Dender, esq.—That this committee having examined the statement presented by the Clerk, request Mr. Atkinson to write to the Collector-General for an explanation as to what amount of the balance of rate £2,346 for 1870, and also on what grounds the Collector General assumes that he will be able to collect only £4,300 out of £4,759, ascollected rates, as the 29th November.—J. M. Greenway's chair.)

3968. Hand in the various other resolutions and correspondence!—There was a letter from the Local Government Board on the 14th January, 1873.

3969. I would like you to put in, first, the resolution of the Board of the 6th December, 1871; the order of the Board, 31st January, 1872; the reply of the chief clerk in the Collector-General's office, dated 2nd February, 1872; the letter from the Collector-General, dated 8th February, 1872; the resolution of the Board, dated 27th March, 1872; the letter from the Secretary of the Bank of Ireland, dated 25th March, 1872; an extract from the clerk's report to the Finance Committee, 8th April, 1872; the resolution of the Finance Committee of the 8th April, 1872; and the resolution of the Board, dated 2nd April, 1872; the resolution of the Board, dated 2nd October, 1872; the resolution of the Board, dated 2nd October, 1872; the reply of the Collector-General, dated 8th October, 1872; the resolution of the Board, dated 12th November, 1872; the reply of the Collector-General, dated 12th November, 1872.

[Witnesses put in evidence the documents as requested, viz.]—

(Copy extract from Minutes of Proceedings of Board of Guardians, 26th December, 1871.—Moved by James Kelly, esq., seconded by W. F. Lester, esq.—That the Collector-General (Mr. McFarlane) be requested to call on the Collectors to ask an explanation as to balance of rate of 1870—£2,346 10s 2d, being the amount collected to 20th November, and allowing £100 of Post and Dock Board out of same, leaving £2,246 10s 2d that can be had, and to call on the Collectors to furnish a statement showing what is left in arrears, by district and removal, or otherwise.—H. J. McFarlane's chair.)

(At a meeting of the Board of Guardians of the above Town, held 31st January, 1872, it was ordered that the clerk send to the Collector-General in reference to the small sum lodged this week, and asking him to make an adjustment in the proportion judged on the corresponding debts in former years, e.g., January 28th, 1872, and February 1st, 1873, where there was a 2s. 4d. rate in collection.)

(Copy extract of letter from Collector-General of Rates Office, 2d February, 1872, acknowledging receipt of Clerk of Union letter of the 1st instant, and expressing a payment of £6,000 poor-rates made by the Mayor, Sheriff, for the County House, noting at that time in their possession, and asking that an adjustment can be made from the collection of the rates with any other year in a time when the collection was only putting out their arrears.)

(The board request that every effort will be made to get rid of the collections, as the board are compelled to collect their amount in the bank, besides having contractors unpaid, and consider the uncollectible areas are larger than usual.)

(Copy extract of letter from Collector-General of Rates Office, 8th February, 1872, acknowledging receipt of Clerk of Union letter of the 1st instant, and stating that no excuse will be spared on the part of the collectors to get in the rates, and will expect to the uncollectible areas the department can assert no control over them as they arise from bad way, bankruptcy, one-

Feb 2, 1878  
Mr. Atkinson

company, &c., which for the past year have become very numerous.

"Copy extract of Board of Guardians at their meeting held on the 27th March, 1878.—Moved by A. M. Sullivan, esq., seconded by P. Brady, esq., &c., that we恭敬ly request to wait upon the Directors of the Bank of Ireland, and lay before them a statement as to the present financial position of the same which enables it to afford us or provide for a possible temporary deficit of £50,000 or £7,000 up to 30th June next, and ask the directors with their usual kindness to accommodate the sum to that extent. Adopted unanimously."

"(Signed). H. J. McFARLANE, Chairman."

"Copy extract of letter from secretary, Bank of Ireland, dated 20th March, 1878, stating that not having been furnished with any information from the chairman in reference to his letter of the 27th ult. upon the subject of the overdraft account of that sum, he has now to state that the governors and directors have been compelled to give orders to decline payments of draft which may be presented while the account remains in its present state!"

"Copy extract of Clerk's report to the Finance Committee held on 8th April, 1878.—The assessment for this year in the North City Electoral Division since the 1st of January last amounting to £25,000 10s. 4d. a proportion has not been levied, or after a large sum of three months only the sum of £20,412 2s. 6d. (from the Collector-General's commission) was lodged to the credit of the sum, being much less than the proper proportion which should have been levied for that period."

"That with an increased valuation of £50,000 for this year, and a higher postage rate than for the last four years, the collection on 1st April, 1878, in North City Electoral Division has not been quite so good as in the corresponding period as in former years with a low postage rate."

	£	s	d	£	s	d
For 1868 Collected	4,094	R	6	Valuation	292,554	
1869	5,180	R	0		281,088	
1870	5,848	R	0		235,147	
1871	5,298	R	0		290,162	
1872	5,218	R	0		240,000	

"Moved by James Coffey, esq., seconded by G. Kelly, esq.—That the chairman intermediately requested to call on the Collector-General to request that he would see all his influence with his collectors with a view to increased exertions on their part to get in the rates to meet the largely increased expenses caused by the epidemic, &c., &c." Adopted."

"Resolution of Board of Guardians, dated 18th April, 1878—Moved by H. M. Sullivan, esq., seconded by James Kelly, esq.—That the report of the Finance Committee adopting the Clerk's report and requesting the chairman to procure the Collector-General the greatesticiency which exists for increased exertion to get in the rates be adopted." Adopted."

"Copy extract of minutes of proceedings of Board of Guardians on 2nd October, 1872—Moved by E. D. Keane, esq., seconded by P. Lyons, esq.—That the attention of the Collector-General of Rates be called to the fact that out of the sum of £50,000 10s. 4d., the current rate, a sum of only £15,047 10s. 7d. has been received, leaving a sum of £35,952 4s. 3d. still due to the rates, and that he be requested to take immediate steps to press forward the collection.—J. M. HYDEMAN is chair."

"Letter from Collector-General of Rates office, 43, Fleet-street, dated 8th October, 1872, acknowledging receipt of minutes of the Board on 2nd instant, and stating the schedule below, which shows, that taking the increase in the rate into account, the collection is £900 over that of last year, and nearly £2000 in excess of that of 1871, notwithstanding that there are two additional rates to be levied from the rates of last year when expenditure is almost in every particular increased with unexampled audacity."

"Copy extract of minutes of proceedings of Board of Guardians on 2nd October, 1872—Moved by E. D. Keane, esq., seconded by P. Lyons, esq.—That the attention of the Collector-General of Rates be called to the fact that out of the sum of £50,000 10s. 4d., the current rate, a sum of £1,261 per £ produces an amount of £51,269.

	£	s	d	£	s	d
1868 at £1 0	0	0	0	11,212		
1871 at £1 0	0	0	0	12,382		
1872 at £1 0	0	0	0	15,347		

"The valuation above appears before the Commissioners of Valuation as £50,000 10s. 7d. which at £1 0 per £ produces an amount of £51,269.

"Deduct £15 per cent. for losses and cost of collection.

"Assessment on value of water-mains appealed against by Corporation, not yet adjudicated on.

"Amount judged to credit.

$\frac{1}{2}$  Add amount on second value of water mains appealed against.

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Mr. Atkinson,  
Sir,

3973. Hand in the resolution of the Board of the 16th December, 1873, and the reply of the Collector-General of the 16th December, 1873? [Documents handed in] via—

"Copy of resolution of the Board of Governors of the stores Bazaar, dated the 16th day of December, 1873. Moved by H. D. Karr, esq., seconded by James Bailey, esq.—That the Collector-General of Bazaar be requested to furnish a detailed return to this Board showing the names and properties of all which poor-rate for the years ending 31st December, 1872 and 1873, are assessed." Adapted. H. J. M'FARLANE, Chairman."

"Collector-General of Bazaar Office, 43, Fleet-street, Dublin, 16th day of December, 1873.

"DEAR SIR.—I am directed by the Collector-General to acknowledge the receipt of your letter of the 11th instant, enclosing a resolution respecting his duty to supply certain returns for the information of the guardians. He regrets he has no means at his disposal to meet the requirements of that resolution. His predecessor, on the 27th January, 1868, expressed his inability to comply with a similar request. The present staff of the department being less than that of 1868, and the business having greatly increased, the Collector-General would find it still more difficult to comply with such a resolution; though they do it excellent to employ paid officers to make such extracts as they require.

"I am, dear Sir, yours truly,

"C. H. BAWLEY, Chief Clerk.

"T. H. Atkinson, esq."

3974. Read the resolution of the 17th December, 1873?—[Reads.]

"Moved by H. D. Karr, esq., seconded by George Tidball, esq.—That the Collector-General of Bazaar having by his letter of the 16th inst. informed the Board that he has not sufficient assistance in his office to enable him to supply the information required by the resolution of the Board of the 16th instant, resolved—That the Collector-General of Bazaar be requested to apply to the Chief Secretary for permission to employ such additional persons in his office as will enable him to comply with the resolution of the Board, and, at all events, to supply the same for the year 1874, such as will be afforded in the report of the Collector-General for the year ending 31st December, 1868." Adapted. H. J. M'FARLANE, Chairman.

"Dated 17th December, 1873."

3975. Be kind enough to read the resolution of the Board to which reference is made there?—[Reads.]

"That the Collector-General of Bazaar be requested to furnish a detailed return to this Board, showing the names and properties of all which poor-rate for the years ending the 31st December, 1872 and 1873, are assessed."

3976. Was it observed by the Board that there was in the report of the Collector-General in 1873 a deficiency as compared with the report of 1868?—Yes.

3977. And did that exist to any very great extent as far as you observed?—It must have when the Board's attention was called to it.

3978. What was the reply you got to that letter, in which the Collector-General of Bazaar was asked to apply to the Chief Secretary to enable him to have additional assistance?—The letter from Mr. Hanlon of 16th December, 1873 (Reads letter already given). Then the resolution of the 17th December was passed in consequence of that letter.

3979. What I want is the letter in reply to the resolution of the 17th December, in which it was stated he should apply to the Chief Secretary to give him a larger staff?—Yes; a letter from the chief clerk on the 20th December (Reads), via—

"Collector-General of Bazaar Office,

"43, Fleet-street, Dublin,

"20th day of December, 1873.

"DEAR SIR.—I am directed by the Collector-General to acknowledge the receipt of a resolution adopted by the guardians at their meeting, and I am to state in reply that he will have pleasure in supplying them with lists of names required for 1873, similar to those which in the course of next month without troubling Government for additional persons, an expense has placed that strange hand employed respecting, do not always interfere the desired object.

"I am, dear Sir, yours truly,

"C. H. Bawley, Chief Clerk."

"Thomas Atkinson, esq."

3980. Was there any further letter from the Collector-General?—I find one of 25th January, 1874.—[Reads.]

"Copy extract of minutes of 25th January, 1874. Letter from Collector-General of Bazaar Office, 43, Fleet-street, dated 25th January, 1874, forwarding a return of names required in the north east district assessors for the year 1873, similar to that published in the report of 1868."

"Copy extract from minutes of 18th February, 1874. Moved by H. D. Karr, esq., seconded by Patrick Keary, esq.—That no consideration be given to the Collector-General's letter of the 25th January last, which has been deferred for some time, and in reference to the 1874 session of the 12 & 13 Vic., cap. 51 (Collection of Rates, Dublin); this Board doth assert it their right to have a true and correct account amongst other matters of the amount of rents and rates remaining uncollected at each end of classified districts, per portion thereof, and the amount thereof supposed to be uncollected, and the description of the portions, issued by the Collector-General to be remitted, together with the names of the persons respectively rated for the same. The return of names required by the Collector-General does not contain the names of the several towns however only, and not the amounts remitted by the several parishes therein stand, which the Guardians are satisfied in order that they may be able to judge as to the propriety of any consideration that may have been made, and thereby to form an opinion as to the deficit in the collection of the year's (1872) assessment, as they did every year the full amount of the rate received, although £21 per cent. for losses and other expenses, is never lodged to the credit. The guardians further think that the instructions forwarded to the Collector-General, on the 25th January last, were quite unnecessary, and did not merit the language used in the report of the 25th January, to the Board.

3981. Was there any reply to that?—There is a further resolution, via—

"Moved by H. D. Karr, esq., seconded by P. Keary, esq.—That the extract of the Collector-General be called to the 8th inst. at the 12 & 13 Vic., cap. 51 (Collection of Rates, Dublin), and he be requested to inform the Board whether any penalties have been imposed by or under that Act whose application is not otherwise provided for, and which should have been paid over to the sum and the amount thereof?"

In reply there is a

"Letter from C. H. Bawley, esq., Chief Clerk Collector-General of Rates Office, 43, Fleet-street, dated 30th February, 1874, acknowledging receipt of Clerk of Bazaar's letter of 25th instant, to the Collector-General of Bazaar, accompanying copies of two resolutions of the Corporation of the previous date, and stating that if he lets already furnished by reference the great amount remitted in such case will be incurred, and adding that as no penalties or legal fees ever been incurred under the Collector of Rates Act. The Collector-General expresses his regret that the Board should consider themselves at liberty of the 25th ult., assessments. He did not intend to be obstructive to the Board nor does he think his manner."

"Letter from C. H. Bawley, esq., Collector-General of Bazaar Office, 43, Fleet-street, dated 24th March, 1874, forwarding names of uncollected houses in the North City Electoral Division, the amount remitted to each case having been inserted as required."

3982. Have you any other correspondence of this character between the Collector-General and the Guardians that you would like to hand in?—There is a resolution of the Board of the 29th November, 1873 [Reads.]

"Moved by John White, esq., seconded by John Burke, esq.—That we perceive from the clerical signature of Baine for the South City Electoral Division for the year 1873 that he proposes to add about £100 to the £2 on the Division, and in releasing these we find that the Collector-General proposes to give only 40,200 instead of 415,400 to be collected, leaving a balance of £7,400 uncollected for, and we request the Collector-General to explain the cause of £7,400 being so collected at the close of the year, and to give the names of the parties who are the subscribers of £7,400."

"T. H. Atkinson, esq., in the chair."

3983. Was there any reply to that?—

"Letter from Mr. Taaffe, Chief Clerk, Collector-General of Rates Office, 43, Fleet-street, dated 1st December, 1874, acknowledging receipt of Clerk of Bazaar's letter of 26th ult., enclosing copy of resolution passed by the Guardians at their last meeting, and stating in reply that the Collector-General cause underwritten how they have arrived at the conclusion that such a sum as £7,400 would be outstanding, and in risk their interests to the subsequent return which will enable them to form a more correct opinion on the subject. It would be utterly impossible that the Collector-General could furnish the Guardians with such a list as they ask for, unless he were to withdraw the Collector's lists then standing, but he will have pleasure in communicating to any member of the Board the lists which they will prepare at the date of payment for his information."

"State of collection up to 26th Nov., 1873—

	£
4. Gross amount for the year 1873.	25,292
Less amount of collections since,	3,830

	£
125 per cent. on amount for 1873,	4,321 19 8
Less per cent. on collections since,	30 19 8
Amount ledger to credit up to 26th Nov.,	15,700 5 12
Estimated amount of judgments prior to 1st January,	6,000 0 0
Balance,	3,830 24 1
	25,292 0 0

3964. Is there anything more recent than that?—  
[Reads.]

<sup>Copy extract from minutes of proceedings on 2nd February 1877.—Letter from C. W. Hudson, esq., the Chief Clerk, Collector-General of Rates Office, 43, Fleet-street, dated 26th January, 1877, acknowledging receipt of Clerk of Union's letter of 25th instant, and stating that it is impossible to supply with the exact amount therein, as the collectors have not yet completed the arrears sheets.</sup>

The Collector-General is to be informed that the Board cannot understand why there should be no mark now given to the year then used in furnishing the probable amount of arrears collected.

<sup>Copy extract from minutes of proceedings on 14th February, 1877.—Letter from M. F. Taffe, esq., Chief Clerk, Collector-General of Rates Office, 43, Fleet-street, dated 18th January, 1877, transmitting copies of the bill for the amendment of the Act to provide for the Collection of Rates in the City of Dublin, as approved by the Select Committee appointed to consider an application.</sup>

3965. Was there anything later than that?—  
[Reads.]

<sup>At a meeting held by the Board of Guardians on the 13th June, 1877, it was ordered:—That the Collector-General's attention be called to the state of the finances of the Union, with a view to calling on his collectors to use every exertion to get in the arrears.</sup>

Return showing the ARREARS for the Years 1870-77.

Year.	Date on which Rate sheet was struck in the year.	Quantity of Rateable Districts on the day the Rate was payable.	Prize (per cent.) of Rate on the Year.	Amount of Rateable Districts carried forward into Rate Book.	Amount of Rateable Districts not paid in the Year.	Total Rate and Amount.	Amount of Districts and Rate years collected.	Amount of Districts struck off in the same year.	Amount and Rate years remaining.	Total of Districts, &c.
1870	1st Jan.	(1)	141	150	(6)	(6)	(6)	(6)	0.61	(1)
1871	1st Jan.	150	150	150	150	150	150	150	0.61	150
1872	1st Jan.	193,147	0	0	0	193,147	14	0	193,147	14
1873	1st Jan.	226,137	0	0	0	226,137	14	0	226,137	14
1874	1st Jan.	226,137	0	0	0	226,137	14	0	226,137	14
1875	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1876	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1877	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1878	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1879	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1880	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1881	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1882	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1883	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1884	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1885	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1886	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1887	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1888	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1889	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1890	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1891	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1892	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1893	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1894	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1895	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1896	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1897	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1898	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1899	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1900	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1901	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1902	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1903	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1904	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1905	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1906	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1907	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1908	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1909	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1910	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1911	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1912	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1913	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1914	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1915	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1916	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1917	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1918	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1919	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1920	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1921	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1922	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1923	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1924	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1925	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1926	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1927	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1928	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1929	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1930	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1931	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1932	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1933	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1934	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1935	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1936	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1937	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1938	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1939	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1940	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1941	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1942	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1943	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1944	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1945	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1946	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1947	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1948	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1949	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1950	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1951	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1952	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1953	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1954	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1955	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1956	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1957	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1958	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1959	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1960	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1961	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1962	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1963	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1964	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1965	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1966	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1967	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1968	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1969	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1970	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1971	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1972	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1973	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1974	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1975	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1976	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14
1977	1st Jan.	240,000	0	0	0	240,000	14	0	240,000	14

"Letter from Collector-General of Rates, dated 19th June, 1877, acknowledging receipt of Clerk of Union's letter of 13th inst., drawing his attention to the state of the finances of the Union, stating to reply that the collection for the twenty-four weeks at the current year under the day, shows an improvement of over £5000 as that of last year, and that the collection for the year will be good as would be reasonably expected, considering the difficulties with which he had to contend, and stating that the same was taken up for a considerable time attending to two contested elections in Monasterevin and Celbridge, and adding that he frequently observed the comparison between the collections in the city and the rural districts must be shadowed except for the purpose of showing the absolute necessity for amending the powers of the collectors engaged in it, to those possessed by the rural collectors and by the city collectors prior to the passing of the Collection of Rates Act."

"20th June, 1877.—Moved by J. Kennedy, esq.; seconded by John Whigham, esq.;—That the North Dublin Board of Guardians urge upon the Government the necessity of passing such an order as will permit the Bill before Parliament to become law, so as to give the Board of Guardians power to collect the rates in the rural districts, as the law now stands, they are not charged upon houses that are vacant;—When the rate is made, if a house is marked vacant, there is no rate paid till an occupant comes in."

"4030. But even if a house be in occupation when the rate is struck, and in the course of the year becomes vacant, is not there a deduction made for the time it was vacant?—No; because the collector is bound, if the house is occupied at the time the rate is made to receive the whole rate.

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that they are all right. Then I submit them to the Board and the Board strike off the amount.

4007. Do you make the declarations yourself by going to the houses to see if they are vacant?—I do not; I take the collector's statement and also the declaration.

4008. I suppose it occasionally happens that the amount cannot be recovered at all by means of insolvency or something of that sort in the suburban districts?—Very few cases occur.

4009. Does it ever happen that you write off a debt as a bad one that has not been recovered?—When the collector is closing up his accounts for the year we strike it off, if irrecoverable.

4010. Tell us the process you go through to ascertain whether it is recoverable or not—what evidence you require from the collector?—We only strike off rates on unoccupied premises and on the declarations. Any other arrears is carried forward to the next year's rates.

4011. Do I understand then that in the rural districts there are never any rates that are struck off your books altogether, and that disappear from them, except in the case of unoccupied premises and where there are declarations made?—Unoccupied premises and where the declarations have been made.

4012. Then it practically comes to this that there are no bad debts?—No.

4013. They are always recovered some time or other?—Always recovered some time or other and brought forward in the rate-books as arrears.

4014. Does the Board pass any resolution after you have examined those declarations and striking them off?—It must be done by a resolution of the Board and inserted on the minutes.

4015. Then I suppose when it comes before the auditor he does not inquire into that at all, but accepts the resolution of the Board as final?—He accepts the resolution of the Board as final.

4016. Have you any knowledge at all of the loss in the collection of poor-rates in the Belfast and Cork Unions?—I have. I put myself in communication with the clerk of the Belfast Union, and the clerk of the Cork Union, and I produce their letters. The clerk of the Belfast Union states the amount of arrears irrecoverable for the last rate made in the Borough of Belfast would amount to about three and a half per cent. The clerk of the Cork Union states that it is a decimal over three per cent. in that Union. These are two rates made in the year in Cork. He says the percentage of rates struck off yearly is irrecoverable is about three and a decimal.

4017. Do you happen to know whether the same in the one case and three and a half in the other covers unoccupied houses?—I believe so.

4018. Have you yourself, in your capacity of clerk of the North Dublin Union, given your attention to the mode at present existing of collecting rates in the city of Dublin, and any changes that might be made in it?—I think it is a bad principle changing the collectors to other words; because when a man begins to know his work is changed, and in all probability persons escape the rates.

4019. So far as you understand the master you would be in favour of keeping the collectors in the same wards year after year?—Most decidedly.

4020. In the case of the rural districts is that the course followed?—It is.

4021. Is there never any change made?—Never any change, except for misconduct.

4022. What is done in the case of misconduct?—Of course the collector is dismissed.

4023. You do not change him to another ward if he misconducts himself?—No.

4024. And so long as he conducts himself properly he is allowed to work on in the same district in which he is put at first?—Yes.

4025. Do you think that the powers the Collector-General of Rates has got in Dublin to levy rates are sufficient?—There is one section of the Act that I think is not put in force in the city, i.e., where the rates are

not paid on tenement houses, that the Collector-General does not look after the occupiers.

4026. That is the section which enacts that where the intermediate lessor is rated, and where the rates are primarily recoverable from the immediate lessor, he may proceed against the person in occupation, who will have a right then to deduct the rates from the rent?—Yes.

4027. Have you known any instance in which it has not been put in force and loss has arisen?—I heard of a case in the South Union in which they never got the rates from the immediate lessor, but ultimately they proceeded against the tenant, and when the landlord found their goods were going to be taken away he immediately paid the rates.

4028. Where was that?—In the South Union.

4029. In what place?—Ballynahinch.

4030. Mr. Bascom.—Was that a rural district?

A rural district, but the immediate lessor was rated.

4031. CHAIRMAN.—But are there not a vast number

of houses let in tenements in the way you describe, in which the occupiers of the tenements have actually no furniture or means that could be laid hold of for the purpose of paying the rates at all?—There are certainly,

in very poor localities.

4032. Is that case you mentioned the only one of which you have knowledge?—It is the only case I have any knowledge of.

4033. Do you think it would be a desirable thing to assimilate in Dublin the powers which the Collector-General of Rates has to the powers that your collectors have got in the rural districts of coming down upon the premises any time within two years after a rate is struck, for instance?—I do not see any objection to it.

4034. Do not you think it would result in a more efficient collection of the rates?—Certainly I do.

4035. And does it occur to you that in all these rates which remain uncollected, and of which there have been so many complaints from the guardians, it is by reason of the Collector-General not having that power or some similar power, by which the premises could be made liable in case of tenants running away or being profligate?—I have known some cases where the tenants were not followed nor recovered.

4036. But at the same time there is no doubt that if those powers were given to the Collector-General the collection of the rates would be more efficient. Oh, decidedly.

4037. And a larger amount would be obtained?—Yes.

4038. Mr. Bascom.—In those cases of tenants not being followed, would Mr. Atkinson say whether he called the attention of the Collector-General or the collectors to them?

4039. CHAIRMAN.—Did you call the attention of the Collector-General or the collectors to them?—No, it was before I became connected with the North Dublin Union.

4040. You had no official position at the time?—No.

4041. Mr. Bascom.—That was before the present Collector-General was appointed?—Yes.

4042. CHAIRMAN.—Have not you in your department something to do with the lists that are made out for the franchise?—Yes. We make them out for the county.

4043. Have the officers of the Collector-General of Rates anything to do with that?—No.

4044. But they have, however, something to do with the election of Poor-law Guardians?—They have when a contested election occurs.

4045. Is that the only way in which you come in contact with the Collector-General of Rates' office in the North Dublin Union?—That is all.

4046. Beyond the rates collection of rates, you have nothing to do with him in connection with the franchise or voting except in the case of Poor-law Guardians?—That is all.

4047. Have they anything to do with making out

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the list of electors of the Poor-law Guardians!—When the returning officer makes out his list they have to go over them to see what rates are due.

4018. The collectors have to go over them!—The assessors have to go over the list of occupiers.

4019. Do they do that before the election takes place?—Yes.

4020. And do they make remarks on his list?—They mark those by whom rates are due.

4021. And in addition have not they to attend during the election?—During the time of the scrutiny of the votes.

4022. And what is their duty during the scrutiny?—To answer any questions put by the Returning Officer.

4023. What question?—As to the payment of rates chiefly and as to the occupier; because the Collector-General has power to change the name of the occupier at any time.

4024. And do they get a small sum of money for doing that?—I think they are allowed 10s. 6d. a day.

4025. How do they discharge the duties they have to do in connection with these elections?—I believe remarkably well.

4026. Have you heard any complaints from the Returning Officers who presided at these elections?—None.

4027. Or from the candidates at those elections?—I have on the contrary heard everything favourable.

4028. And can you say as regards those districts that the opinion of the elected members of the Board who have to undergo contests from time to time is in favour of the way the collectors discharge them?—Yes.

4029. Do you know anything at all about the Parliamentary returns?—No; not at present.

4030. Or for many years past?—Not for thirteen or fourteen years past.

4031. Therefore your statement is confined entirely to the elections of Poor-law Guardians!—Entirely.

4032. Now, are there any other suggestions that you yourself could make, or that you have heard made by your Board as to any change in the Collector-General of Rates' office, either in the management of it, or the law under which it acts?—Speaking to persons outside, we think that the accounts of the Collector-General ought to be audited by a Local Government Board Auditor.

4033. Do you know anything at all yourself of the mode of audit that exists at the present time?—No, except to say that the accounts merely come before the Receiver Master, and are signed.

4034. Tell us the process of auditing your accounts by the Local Government Board Auditor!—

4035. Mr. BROOKS.—Before answering that, are you prepared to recommend the publication of the list of defaulting ratepayers?

4036. CHAIRMAN.—I see in the resolutions which the Board of Guardians sent from time to time to the Collector-General of Rates, they repeatedly ask for the names of the persons that had not paid the rates in a certain year; and as a general rule, they were not able to get those names—do you think would your Board, or you yourself, as clerk of the union, and knowing something about the matter, recommend the publication at the end of the year of the names of persons who had not paid for that year?—Most decidedly, it would have a salutary effect.

4037. Do you know what the object of your Board was in so frequently pressing for the names of the persons?—In order to bring pressure to bear on them in case they knew anything of the parties.

4038. Do you think it was thought if they had a return of the names that it would have resulted in the collection of the rates being more efficient?—I think so.

4039. And that was the reason why they called upon the Collector-General to give those returns from time to time?—That was one of the reasons.

4040. Mr. BROOKS.—Do not you think also that it should be an open publication, not confined to the Board?

4071. CHAIRMAN.—Published in the annual reports for instance?—I think it should be done.

4072. Mr. BROOKS.—And are you prepared to recommend the adoption of such a course?—I am.

4073. CHAIRMAN.—At the present time there is a publication of the persons described as insolvent. Now would there be any objection to publishing in the appendix the names of the people from whom rates are not collected?—I think their names should be given.

4074. Now I will ask you about the audit. I want you to tell us the process of audit, as Mr. Finlay, or one of the Local Government Board Auditors conducts it?—The ledger is left before him with the various accounts opened in it, commencing with the treasurer's account and the subsidiary accounts, and he checks the ledger with the book pass book. He must have a voucher produced for every item that is expended and also an order of the Board for the expenditure.

4075. In auditing your accounts, does he go through them item by item?—Yes.

4076. And suppose there is a bulk sum representing arrears £5,000 or £6,000, does he check that item by item?—The arrears are carried forward from one year to another in the rate-books.

4077. Does he not check in any way?—He sees by the abstract of accounts the sum brought forward as arrears. The rate-books have to be signed by the Guardians and countersigned by the clerk.

4078. How long does it take the auditor to audit the account of the North Dulm. Union?—Seven or eight days.

4079. And where is the audit conducted?—At the Board-room of the Workhouse.

4080. I suppose five or six hours each day?—From ten to four.

4081. And you think that an audit of that character under a Government auditor who would sit at the place with all the books around him, would be better than the form of audit before the Receiver Master?—I think so.

4082. Mr. BROOKS.—The Chairman, asked you, Mr. Atkinson, if the great difference in the collection of rates in the rural and the urban districts was not attributable in some respects to the less frequent non-compliance in the rural districts; to which, as I understood your answer, you replied—"The collectors were very active." Are we to understand that the arrears in Dulm. are due to any extent to want of proper activity on the part of any of the collectors in the Collector-General's Department?—I did not mean to impute any such thing to the collectors in the city.

4083. Do not you think that that is the only inference that could be drawn from the answer?—I think the collectors in the city are very active both as far as I know.

4084. Do I understand then that you do not attribute any loss to any want of activity on the part of our urban collectors?—I do not.

4085. The rates in the county are largely collected from persons engaged in agriculture?—In some of the divisions they are chiefly agriculturalists.

4086. And there is power to levy distresses there that does not exist within the municipal district?—Oh yes there is.

4087. CHAIRMAN.—In reference to that question you were asked by Mr. Brooks about the activity of the collectors in the city. I want to know from you, Mr. Atkinson, do you consider from the investigation you have given to this matter that with the powers existing as they are in the Collector-General of Rates Office, I do not mean possessed by the collectors themselves but generally in the office—if proper activity were shown a larger amount could be collected?—I gave my opinion that the changing of collectors was a bad system and that therefore in consequence of the change some of the rates were lost.

4088. And, therefore, I do understand you to say that although the collectors are individually active men and you do not attach any blame to them, still without a change in the powers, a larger amount of

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rates would be collected—I consider so, if the collectors were not changed.

4089. Could any other steps be taken, even with the powers that there are, that would insure the collection of a larger amount of rates? For instance, according to Mr. Moyley's statement, they do not begin to enforce rates in courts of law before the month of September or the month of August in the year following the year in which the rate is payable. Do not you think that if steps were taken earlier in the courts of law a larger amount would be recovered?—Decidedly; and I think that taking the rates in four instalments is a bad principle too. If there were only two instalments, and the first made payable before the 1st July, it would enable the collectors to look for the second immediately after the 1st July, and they would have time before the end of the year to see who were the debtors.

4090. Yes, but the first is payable on the 1st January; the second, 1st April; the third on the 1st July, and so on, so that, in reality, the rates are payable now at an earlier period than you would make them payable!—But they are not got in.

4091. But that does not arise from any deficiency in the way of striking the rate, but because they do

not take active steps sooner!—A great deal of the time of the collectors is taken up serving notices, which, I consider, ought to be quite unnecessary.

4092. When you collect rates in the suburban districts is there anything corresponding to these notices?—Well, the collector does it for his own convenience.

4093. But is there no legal obligation?—There is not.

4094. He does not do it in the case of a man whom he knows will pay the rates!—Quite so. Some of them will pay on demand.

4095. A great number of your guardians are acquainted with various parts of the city?—Yes.

4096. And one good result that would follow from publishing the names in the report, so that the guardians could see them, is that the collectors would probably get a great deal of information from the guardians connected with the different districts in the city?—Quite so.

4097. Information of the means of levying from particular defaulters!—Undoubtedly. There might be particular evading payees, and the guardians would be able to give the collectors information about it.

The Inquiry was then adjourned to Monday next.

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#### EIGHTH DAY.—MONDAY, FEBRUARY 11, 1878.

Present:—HUGH HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P., and ALFRON J. PHILIPS, Esq.; together with THOMAS BROWNE, Esq., Secretary.

Mr. Moyley

Mr. MOYLEY examined.

4098. CHAIRMAN.—Before we proceed to take any evidence to-day I think it right to ask Mr. Moyley if any of the returns we requested him to prepare for us have been yet prepared for we have not received them. The first we asked for was a return of the amount of money paid by the public into the office of Fleet-street as account of rates in the years 1876 and 1877. We have received an approximate return of this. We also want the list of taxes collected and the amounts under which they have been imposed. That is not a very important thing, because I think we have it in the reports, but at the same time we would like to have it made out and formally sent in. It has not been done up to the present time.

Mr. Tuggey.—A great number of the returns are ready to be sent in.

4099. CHAIRMAN.—Is this return ready?—It is ready.

Mr. Moyley.—I have four additional bands working at them.

4100. CHAIRMAN.—If the first return is ready we can have it to-morrow!

Mr. Tuggey.—Certainly. It has only to be signed by the Collector-General.

4101. CHAIRMAN.—The list of taxes collected and the amounts under which they are imposed—that return is ready, too?—Yes.

The return made by the collector in respect of rates for 1876. This we have got. Then the return of the number of vacant houses in the years from 1870 to 1876, both inclusive, showing the amount of rates remitted on that account. We have been told it would be impossible to give us an accurate account so as to that, but an approximate return will be given.

Mr. Tuggey.—I told you I would give you a return for 1876 and 1877. As soon as the several lists are made out you will have it.

4102. But you told us as though you could not give us an accurate return you would give us an approximate return for previous years?—The Collector-General said so, but he now thinks it impossible to do it.

Collector-General.—On looking into the collectors' books I think it is utterly impossible.

4103. CHAIRMAN.—Mr. Moyley, you say that on

looking into the collectors' books you have come to the conclusion that it would be utterly impossible to give any return prior to the year 1876?—so that so far we will be able to give it.

4104. Mr. Tuggey tells us he will be able to give a return for 1876 and 1877, but is it possible to give any for previous years?—I think it is quite impossible.

4105. Why? Is it that the vacant houses do not appear in the books at all?—The way the books are kept you cannot make anything of them.

4106. Tell us, how will you make out these returns for the years 1876 and 1877?—They are recent ones.

4107. But will not you make out this return by going through the books and the remission sheets for those two years?—Yes, and the collectors' books, too.

4108. Would it be impossible to do anything similar to that prior to 1876?—I think impossible.

4109. Could you do it for the year 1875 for instance?—I fear not.

4110. I want to have it distinctly taken down, up to the present you had not told us it was absolutely impossible to furnish a return for the years previous to 1875?—I had not looked into it.

4111. I do not find fault with you for changing your opinion after looking into the books, but we must have it distinctly ascertained. Now, we are to understand with reference to the return of vacant houses we can only have it for 1876 and 1877?—Yes.

Mr. Philips.—I think it would be desirable to obtain the information for 1875, as we see by the reports that the 1875 collection was open in 1877—that is, during 1875, 1876, and 1877. It cascaded over the three years.

Mr. Tuggey.—There would be great difficulty, there have been such a number of changes during that period. At present there are only two out of ten collectors who were on the staff in 1870. They have all been changed—two of them are dead, and two are then superseded, over whom the Collector-General has no control.

4112. Is the information that we require in the department at all?—I do not think an accurate figure could be given for the year 1875.

CHAIRMAN.—Of course a return of that kind based on gross-work would be of no advantage. We want a return of the amount remitted on account of insolvency for the years 1870 to 1877 inclusive.

Mr. Taffee.—As far as 1875 and 1877 are concerned you shall have that, but I think the same answer already given applies to the prior years.

4113. Do you agree Mr. Moylan that prior to the year 1870 you could not give us any return of the amount of insolvencies remitted in each year?

Collector-General.—Quite so.

4114. Is it as Mr. Phipps said, as to the last return, material did not exist for such a return?—There is the return that Mr. Perry made out for 1875 and 1876, but I doubt its accuracy, I confess.

4115. CHAIRMAN.—You must understand that any return you hand to me you must be responsible for yourself?—I could not be responsible for it.

4116. We cannot take a return which is made out by gross-work!—He is a very intelligent officer, and he left the collectors with him making it out.

Mr. Taffee.—The figures were supplied by the collectors.

Chairman.—If you will take my advice you will not furnish a return you cannot vouch for yourself.

Mr. Taffee.—What Mr. Perry did was to put on a sheet of paper the figures supplied by the collectors, and what he had to do was of checking.

4117. CHAIRMAN.—The next return we ask for is of the same character as those going before—I undertook from the beginning to supply the return for 1876 and 1877.

That is entirely in our memory, and it is only because the Collector-General told us that he would be able to give us an approximate return for the earlier time that we asked for it.

Collector-General.—When I looked into it I saw it could not be given.

4118. CHAIRMAN.—The next is a return of the remissions and exemptions for the same period. I suppose the same observation applies to that?—Yes.

4119. We asked for a return of remissions and exemptions worked out from the office books from the year 1870 to the present year. Are you able to give a return of that kind?—No.

4120. Does that arise from the fact that you are not able to show the vacant houses and remissions, and that you are unable to show what are areas and what are not?—I suppose Mr. Taffee does the remission sheets.

4121. This is a thing which you cannot very well turn the responsibility upon Mr. Taffee for, because these returns are returns which ought, properly speaking, to come from the head of the office, and we do not want to press you to make a return which will not be accurate!—When they come to me I always send them to Mr. Haslam or Mr. Taffee.

4122. Can you give us a return, worked out from the office books, of the areas from 1870 to the present time?—Certainly not.

4123. We asked for a return of the amount received from the warrant officer in 1875 and 1876!—That is ready.

4124. Then I suppose it will be sent in to-night?

Mr. Taffee.—Certainly.

4125. The next return we want is a return of the amount of remissions for the collection of rates in 1875 and 1876!—That is ready also.

4126. The next is a return of the number of rate-payers in each ward!—That is not ready, and I do not really see how it can be prepared. I can give you the number of assessments in each ward without any difficulty; but where a man pays for five or six houses—if you mean that each individual wife pays rates in a particular ward, and not the number of assessments in each ward—I don't see how we can give it to you. I can give you the number of ratings.

4127. I think that is reasonable enough. I think the only thing we can ask is the number of ratings in

each ward!—Well, I have prepared a return of them. Dated 1st, 1878.

You asked for that also.

I think we can dispense with the number of rate-payers, because that is a matter of little importance.

Mr. Phipps.—From some of the papers I find the number to be 40,000.

Mr. Taffee.—Not so many.

4128. CHAIRMAN.—Now, the next thing we asked in that you should give, so far as you could, an explanation of certain figures in the report of 1876—the discrepancy which apparently existed between the amount of rates remitted under the heads of "Insolvent persons, uncollectible, and doubtful," and the amount of that year's assessment!—Yes.

4129. The next return was a return of the items of collection in each ward!—That I have ready.

4130. A return of the assessment for 1877; the amount of cash received for that assessment; the amount of cash received in 1877 on the assessment of 1876, and the amount of cash received in the same year on the assessment of 1875. This is very much what you will be publishing in your report for this year!—It is, sir. That return is almost ready, but it is not quite finished yet.

4131. When do you expect it to be finished?—I hope to give it to you in the course of tomorrow.

4132. The bank books for 1877; I think we had some of those!—Of course you can get them.

Mr. Phipps.—The morning I asked for them they were not complete. The bank people were writing them up for the year.

Mr. Phipps.—I shall produce them at once. We have them ready.

4133. CHAIRMAN.—The next is a statement showing the amount of cash appearing in the ward ledger as compared with the cash appearing in the bank account for each year from 1870 to 1876!—That is very nearly ready.

4134. And does that extend over the entire time from 1870 to 1876!—It does.

4135. And is the way that return has been made out by taking from the ward ledger in each of those years the amount of payments therein!—They are taken from the long book, where the gross collection for each ward is entered. Thus the gross total of that is compared with the bank book.

4136. When is it got in!—Every week it is entered in and totted at the close of the year.

4137. But from what you now state it is not entered from the ledger!—No, it is entered in from the allocation sheets. It could not be entered from the ledger.

4138. In fact the ledger is sometimes not posted for long after that!—Certainly.

4139. And that is the nature of the return you will give us about that!—Yes.

4140. The next return we asked for is the correspondence with the Government respecting the appointment of the warrant officer!—I have that all together.

4141. And you will send it in!—Certainly. There is one return you will not have to receive, or for some time, and that is a return showing the amount of areas for 1876 and 1877. Those are three men working as hard as they can making it out.

4142. We want the return for the assessment of 1877, the amount of cash received on that assessment, the amount of cash received in 1877 upon the assessment of 1876, and upon the assessment of 1875!—That might be ready, but that is not the return of which I am speaking. The return of which I am speaking is not ready—namely, the detailed accounts of all the amounts outstanding on the 31st December last, showing the uncollected portions of the assessments for 1876 and 1877.

4143. These are the three returns; as to the return of the vacant houses from 1870 to 1876, you told us you will be only able to supply them for 1876 and 1877; when do you think these returns will be ready?—I am afraid not for a fortnight at all events, at the earliest moment.

4144. Whom have you at it now? Is it the staff of the office?—There are three extra hands.

4145. But you expect you will have it in a fortnight—I think so. Every exertion will be made. The staff is at the present moment short a hand.

4146. The next thing I want to ask you a question about; I am not quite sure whether it was you who stated in your evidence or Mr. Moylan himself, but I will just ask you whether the accounts for *suffit* were sent in to Master Fligibson each year—year by year from 1870 up to the present time?—It was Mr. Moylan who gave that evidence.

4147. Mr. Moylan, do you remember that I asked you whether the accounts for *suffit* were sent into Master Fligibson in each year from the time you became Collector-General?

*Collector-General*.—Yes; all but 1877.

4148. But do you remember that I asked you particularly whether they were sent in year by year?

*Collector-General*.—They were.

4149. CHAIRMAN.—So you told us before; but I have got now the certificates from the Master's office, and we find that so far from that being the fact, that the certificates upon the accounts for 1870, 1871, 1872, and 1873, all bear date the 4th December, 1874, and therefore I presume that these four accounts must have been sent in altogether some time before the end of the year 1874?—No; there were some of them in the office.

4150. Do you still think that you sent in your accounts to Master Fligibson for the year 1870 in 1871; for the year 1871 in 1872; and for the year 1872 in 1873, for that is what you told us before?—I think I

have in the minute-book the period at which each of them went in.

4151. Well we would like to have it accurately from you, for this is an important matter, whether the accounts for *suffit* were sent in each year, or whether three or four of them were sent in together late as the month of December or the latter part of the year 1874; ascertain that, please, for us; give us a point of fact the date of rendering each of these accounts?—Yes—the date of depositing them.

4152. Exactly; the dates they were deposited for each year, from 1870 to the present time?—Yes.

4153. For we find that the certificate for the accounts of 1874 was signed on the 26th June, 1876, and knowing the way in which business is done in Master Fligibson's office, I should be very much surprised if the accounts were lying over for two years, or a year and a half?—I believe that they were lying there for a considerable time.

Mr. Blagoe.—One reason was that they were not sent in year by year. Some of the accounts were lying for a considerable time in Master Fligibson's office for this reason; that suppose the accounts for 1874 were sent late in 1876, or not sent in until the beginning of 1877, the Master would refuse to go into them until he would get the accounts of 1875, and add the two together, and that may account for the two certificates bearing the same date.

4154. CHAIRMAN.—However, you will be able to give us the date of the rendering of each of those accounts from your minute-book?

*Collector-General*.—I think so.

Mr. Ryan

Mr. John Ryan, Royal Rate Collector, examined.

4155. CHAIRMAN.—Mr. Ryan, have you brought your books here?—I have.

4156. Let me see them, please!

[Books produced.]

4157. Are these the books of last year, Mr. Ryan?—They are the books of last year.

4158. How many books do you use in the collection of the rural districts?—I use six books.

4159. And are these books supplied to you written up in the office in the same way in which they are supplied to the other collectors with the names filled in?—With the names filled in.

4160. At what season of the year do you get these books?—Sometimes I get them early, sometimes it may be a little late, in the middle of January or the latter end of January. Some of the books I warn early, and I get them as quickly as I can get them.

4161. Tell me which of the books you get first?—I rather think it was the Donaghbrook book.

4162. Do you know at what time you got that book last year?—I think I could be able to know that by looking at the payments on the Elgin road, and that part of the country. It is there I go first, that is the book No. 2 in your head, if you allow me I will show it.

4163. Give me an idea of what time you got that book (book handed to witness)?—I must have got that book in January, for I find a note marked there; that is the date. I must have got the book before that.

4164. That is you must have got it before the 17th of January?—Certainly.

4165. What is the last book you got of the books you collected with?—Number 5 is a book I wouldn't want very soon.

4166. When did you get it?—I would say I had the whole of them in February.

4167. Do you know, Mr. Ryan, is it the practice in the office to give the collector of the rural districts books when the collector of the city gets them?—It is. It is absolutely necessary I should get out as early as possible for if I don't get out early I would be beat.

4168. Why so?—The rural collector gets his book first?—He does.

4169. Now in the case of the books that are handed to you, you enter in yourself, I presume, the amounts as the other collector did?—I do enter my other books.

4170. From the books you use the year before?—From the books I use before. The arrears and the payments are all in the books.

4171. I observe on glancing quickly over this book that your arrears appear to be very small?—They are small.

4172. As compared with the arrears of the town?—They are.

4173. I presume the property from which you collect is much better?—The police tax is generally paid very freely.

4174. The amount you collect is not so much?—It is only 8d. in the pound.

4175. Let me see the book you don't require very much?—This is a book I do not get until a later time. That book goes on by Crumlin; it is an agricultural district. I do not go into the Crumlin district until July or August.

4176. I see in this book Rathfarnham?—For, perhaps of Rathfarnham.

4177. And this is an agricultural district?—A good many of the railroad cottages come into that book at Inchicore. You will find it there. They pay me very easily.

4178. Is your power with regard to the police tax which you collect the same as that of the other collectors with regard to the consolidated rates?—Exactly the same.

4179. Do you consider the power sufficient to enable you to collect that rate?—It would not if there was no action, and that is all. I think, for example sake, if there was an action going on at a place and I wanted to get my rates I might stand with my arms folded, but if I had authority to seize the property I would go on with greater power, and apply to the auctioneer to give a guarantee for the rates, or to pay 'n to me.

4180. As a matter of fact have you lost rates in the

and districts by reason of the State levied system that the town collectors have spoken to us of—I would like—

4181. It is not a question whether you would lose or not. Have you lost as a matter of fact?—No doubt it has been lost.

4182. Would you tell us on instance in the rural districts of a short tenement, a short immediate lessor such as have been mentioned in the town districts?—There was a man of the name of Carey whom I did not get a shifting from. His place was occupied by soldiers' wives. I did not get anything until he was dispossessed of the property, and then Mr. Creagh got the property paid me—not what was due by Carey on it.

4183. Was he the immediate lessor?—He was.

4184. And noted as the immediate lessor?—Yes, he was.

4185. Why weren't you able to get the rates from him?—I couldn't get at him. He had a room here and there, and went and collected his weekly rent.

4186. Did you take any steps against him yourself?—I could not.

4187. You never tried?—I never tried; I couldn't find where he was or anything about him.

4188. Did you speak to the Collector-General about him?—I couldn't say that I did.

4189. You say that he was dispossessed of the property, and that Mr. Creagh is the immediate lessor?—I think Mr. Creagh is the owner of the property altogether.

4190. And is there a difficulty in getting the money from him?—No, I can paid at once.

4191. Have there been many cases in the rural districts in which you have been defeated by hills of salt or defeated by soldiers or by persons leaving a place before they paid their rates?—Have there been many instances of that kind?—Not a great number, for perhaps the next occupying tenant would pay the rate.

4192. Can you give us an approximate idea of what the percentage is that is lost in the districts in which you collect?—Is it as much as three per cent?—No.

4193. Is it as much as one?—I think not more than one or one and a half if it is one. I have known on many occasions that I have collected every shilling in the ninth rural district.

4194. In that case of Carey which you have mentioned to us, were the rates that were payable out of that house written off as a bad debt?—They were taken off on a declaration that Mr. Creagh himself made, showing that he was not liable for the rates. These were small cabins—houses in which soldiers' wives lodged and paid a weekly rent. They did not care about me or anyone else.

4195. Surely before these rates were written off the Collector-General must have made some inquiries from you about them?—Did he?—Of course the declaration took them off.

4196. But the declaration was simply a declaration

that a gentleman named Creagh wasn't liable; but it wasn't Mr. Creagh was liable but Mr. Carey.

4197. And was no inquiry made by the Collector-General before he relieved Mr. Carey from liability to those rates?—We did not relieve Mr. Carey; he was not relieved if we could get them. That declaration wouldn't relieve Mr. Carey. It will relieve Mr. Creagh so far as he goes. It can't relieve Carey.

4198. Does it still appear in your book as unpaid?—Yes.

4199. And you have brought it forward in this book?—Yes.

4200. So they are not written off?—No; certainly not.

4201. You have told us that you think the loss in your district on collection is not much more than one per cent?—I would say about that.

4202. Could you say the amount which you collected each year?—For instance, last year. What was the amount of the assessment last year?—I didn't take any notice about that. I look at the books, and collect the rates from them.

4203. Did you take notice of this. Do you know what per-cent you got on the collection?—Yes.

4204. How much do you get?—Seventy-five in the pound.

4205. Do you know how much you got by that last year?—I couldn't tell you that now.

4206. The year before?—Nor the year before. I never minded it.

4207. You don't know what your income was in these years?—I could not tell you. I never could. It was made up by the week, and I signed it and took it. I collect the water-rate where it is not a township. If you go to the Caher part of the book you will see the water-rate.

4208. Is this a water-rate?—It is a water-rate on the valuation of the house. The red ink is a water-rate. It is £1 5s in the pound, charged in the same way. You will find it in Caher, which is where I chiefly collect it.

4209. Where is Cody's place?—It adjoins the Dodder River. It comes up along to where the Botanic Gardens are.

4210. Is the assessment there on land or houses?—It is a whole lot of small estates that are there.

4211. I see there are estates?—They belong to a man named Killen, who lives at Kilkenny. I got three years of them. Only I managed to get round the person that collects the rates, and got another to speak to him, I don't think I would have got them at all.

4212. Mr. Killen, who lives in Kilkenny, is, I suppose, a substantial man?—He may be a substantial man, but we couldn't get him here.

4213. He has twenty or thirty estates, the rates on which are considerable. Wouldn't it be worth while to follow him to Kilkenny?—About £1 5s 5d is the sum, and if we had to do that I suppose it would cost thirty shillings.

Mr. HENRY ROBERT PEPPER re-examined.

Mr. F. Ryan

Board, and has to be transferred when the pay-sheets is checked and the mistake is found out.

4214. Mr. PEPPER.—What suggestion would you make to supply the Boards for that time?—I would pay them an account.

4215. Do you see no difficulty in raising an allocation of large sums of money on account?—I do not.

4216. Do you think the Boards would be satisfied with that arrangement?—I am quite sure they would. I think it would be the same to them if they got my £1,000 a month instead of £350 a week.

4217. You would require a small sum to cover clerical errors?—I would.

4218. Chairman.—Is it every week the allocation is made?—It is.

4219. What time is occupied in making the alloca-

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tion, and how many clerks are employed in doing it?—It usually takes one clerk four days.

4223. Each week?—Yes. Then at that time the pay-sheets are not always properly checked, and from time to time we have to make transfers from one account to another, whence if time was given to have the pay-sheets checked and the alterations made once a quarter, those errors would not occur.

4224. Suppose instead of once a week it was done once a quarter, how long would the alteration occupy at the end of such quarter?—It would take three or four days. It would not take much longer to allocate a sum of £1,000 than it would to allocate a sum of £500. The tables give the amount of each rate that would be allocated.

4225. Mr. Purnell.—Do you consider the effect of that arrangement would be that the Boards would get their money paid over sooner than they do at the present time?—Certainly.

4226. CHAIRMAN.—You think the alteration could be made at the end of each quarter in the time it now occupies each week?—Certainly.

4227. And, therefore, there would be a considerable saving of time in the office?—I think so.

4228. Is there any other subject on which you wish to give any information?—I think the matter of declarations is not at all satisfactory at the present time, owing to the way they are worked.

4229. Mr. Bassett.—Wouldn't your suggestion in regard to the alteration rather point to the appointment of a clerk whose duty it would be to apportion this money daily?—There must be a tot of the various sums that come in daily kept, and a sum on account might be paid to any of the Boards at any time.

4230. Don't you see if your suggestion was adopted we should be continually appealing an arrear on those portions that are allocated, whereas if a clerk were set apart specially for the purpose he would be cognizant of the collection, and the allocation or apportionment?—I don't think so.

4231. Can you explain why. As I understand you, it now takes a clerk four days in each week?—Yes.

4232. You complain there is a loss of time, and a useless expenditure of time in the office by this mode?—Yes.

4233. Well, the remainder of a clerk's entire time to do duty would keep the apportionment concurrent with the collection and would avoid all arrears, would it not?—I don't think it would.

4234. Will you explain please?—As the pay-sheets come in they are received under three or four different heads—the consolidated rate, the domestic water rate, the public water rate, the contract water rate. The pay sheets should be entered up under these particular heads each day, and the tot each day would give the sum that should be credited in the account to the different parties, and they could get a cheque to say corresponding amount they required—£100, £900, £300—whatever they required.

4235. Mr. Purnell.—Without making any exact calculation?—Yes.

4236. Pay on account, and pay once a quarter?—Exactly.

4237. If you make that arrangement there is no arrear until that quarter has expired?—No.

4238. There would be no arrears existing during the period of the quarter?—There would not.

4239. CHAIRMAN.—After that you were coming to the question of declarations. You say at the present they are not in a satisfactory state of working. You allude to the declaration as regards unoccupied premises?—I do.

4240. What do you say about the present arrangements?—I don't think the collector should be allowed to work these declarations at all. I would have the declarations registered as they come into the office. I would have them handed to a clerk who would see they were properly filed, whether the signature of the magistrate was to them, and who would have them properly registered and entered in a book kept for that

purpose. Then the collector should report on the declaration, and once he had done that his business with regard to the declaration should end.

4241. It is then worked by the clerks in the office?—Not at the present time. The collectors worked them. It is quite possible the declarations may be lost, and you may not get tale or tidings of how much was lost.

4242. According to my recollection of the evidence, given by the collectors and Mr. Lambert, Mr. Lambert said he was not able to tell any person who came to pay the rates the amount payable on unoccupied houses, because it was only by the collector's account was calculated, and until they returned it to him it did not appear in the books. The collectors, on the other hand, said the duty was thrown on them, and some of them said the result was that they were taken from other occupations, and that it was a duty they ought not to discharge?—Decidedly.

4243. Your suggestion as to the declaration is that the working of it should be taken from the collector, and that it should all be done by a clerk in the Intern office?—It should.

4244. It used to be done so?—I think up to the time Mr. Taaffe was appointed chief clerk.

4245. What was the cause of the change can you say?—That I can't say.

4246. Did it arise from the fact that the work thrown on the shoulders of the clerks in the office was so much they could not attend to that particular department, and that it could be done otherwise? I cannot really say that. As soon as Mr. Taaffe got the superintendence he altered the arrangements with regard to the declarations himself.

4247. In 1870, when you were in the office and before Mr. Mayan came there, was the matter of amounts calculated in the office?—It was, and it is done in many cases at the present time, but not carried out as a system.

4248. At that time the collector did not report on the declaration?—I think he did. I know at one time we had an inspector who was allowed to retire. I know there was fault with his declaration, and it so came he was dismissed afterwards.

4249. What was the gentleman's name?—Mr. Sweetman. He is the son-in-law of the late Collector-General.

4250. In what year was he dismissed?—As well as I recollect it was nearly at the end of 1887 or 1888. It was a short time, I know, before Mr. Stanton's death.

4251. At that time, as I understand from you, the matter should be calculated in the office?—So it was, but these declarations were before Mr. Sweetman. He mislaid them, and I believe there were sums of money received that were not properly accounted for.

4252. But, at all events, Mr. Sweetman was at that time dismissed?—He was.

Mr. Taaffe.—I wish to offer a few observations on the matter. The present mode of allocation is the only one that could be carried out successfully. It would take quite as much time to find out an approximate amount in order to transfer it to the Boards as it does at the present moment to ascertain the aggregate amount they are entitled to. I don't think the Board would be satisfied with any change. As a matter of fact, at the present that the Waterworks Committee make applications from time to time to the Collector-General to give them something on account. Not satisfied with getting their money on every Tuesday morning, as they do, they sometimes have to get a payment on account in the week.

4253. Mr. Purnell.—You speak from your experience of the accounts, as far as they affect your office?—As far as the allocation is concerned, I don't think there is any change required.

4254. If there were a change of system would the difficulty still exist?—I am satisfied it would.

4255. CHAIRMAN.—It would be unreasonable to make any change which would prevent the Boards from getting the money as frequently as they do now!

—That would be the effect. We cannot ascertain, except by the process that is worked out, the money that ought to be transferred to these parties, and to get an approximate figure, would take as much time as the present system does. There are small accounts in the city which have to be carefully calculated, and this would all have to be gone into in order to ascertain the approximate amount as they do the aggregate amount now; and, as to the payment of one year going into another year, it doesn't affect the account, and if these mistakes did occur, it would be more difficult to correct them at the end of three months than after they occur when the collectors furnish their collections.

4255. It seems to me a small matter in any way, and that it ought to be left to the department to see whether in a change in the process of giving the money every week the time of the office might not be economised—I think quite as much time would be lost by what is suggested. The length of time it would take at the end of the quarter to allocate big accounts would be equal to the time that is now occupied from week to week.

4256. Mr. FURNESS— I think so far as one can judge, not having the books before us, that a certain percentage of the collection might be paid to the Board. I don't see why when you know the amount of money you receive it should not be at once allocated. The Board would get it much earlier!—They do get it every Monday morning or Tuesday morning there is an allocation in the Bank of Ireland of the sums received for them in the previous week.

4258. That does not appear to have been the case on the 31st of December, last!—That only occurs once a year, and it never occurred so late as this year, and that was owing to the ending of the Commission and to the offices who should have made the collection attending on you.

4259. There was no reason why they shouldn't have had the money on the 1st of January, instead of on the 31st!—The Waterworks Committee who applied for money got paid on account. They got £3,000 beforehand. As to the deduction matter, no alteration was made in the system of deductions long I became chief clerk. The alteration was made long before that, in Mr. Hanlon's time. No rates have ever been written off the office ledger on the deduc-

tion or the calculation of the collector without being checked by a clerk in the office before it was done. That was the system which was always in existence and which exists up to the present moment. What the collectors complained of was that they should be called upon to calculate the amount that was to be remitted by reason of these deductions and they said that this was not part of their work, that it should be done by some of the clerks in the office. I quite agree with them.

4260. CHAIRMAN.—Have any changes been made in that since you went into the office first?—Certainly. When I went into the office first there was a clerk whose sole duty it was to attend to that matter. Mr. Heaton will explain to you how that came to be changed. It was changed in his time and not in mine. If you refer to the report which I have put in evidence—the report which I made to the Collector-General—you will find I drew special attention to the deduction not being worked.

4261. When was the change made?—I think it was in 1870.

4263. What was the reason for making this change?—The Collector-General at that time refused to pay for the over-work of scribbling, and had the clerk who kept the deductions—work that was formerly done as extra work—to do it in the office.

4263. That was done by Mr. Moylan after he came there!—It was, sir.

4264. Do you recollect whether the master was dismissed at the time by the staff in the office?—I do.

4265. Did the collector bring the master before the Collector-General?—I don't think they did.

4266. Was it brought before him by the chief clerk?—It was.

4267. Was it pointed out to the Collector-General that it would be undesirable to make the transfer of day?—It was.

4268. Was there any published notice at the time of this transfer as you remember?—Not a published notice. I cannot tell you whether there is a minute in the book or not.

4269. Then these instructions were given verbally?—They were given to Mr. Hanlon and conveyed by him to the staff down stairs.

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4270. CHAIRMAN.—MacDermot, you have been for some time one of the revising barristers for the city of Dublin!—For the last revision only.

4271. I suppose you made yourself acquainted during the last revision, and before it, with the duties of the Collector-General's office, and the collectors in connection with the franchise question?—Yes.

4272. Now would you tell us if you please, as you understand it, what the duty of the collectors is in reference to that?—With regard to the duty of the collectors, so far as I understand it, it consists in making themselves acquainted as perfectly as they can with the persons occupying rated premises in the city of Dublin; in ascertaining the rated value of those premises, and making returns, to the Collector-General, of the occupied premises, and of the persons who are the occupying tenants of those premises. The Collector-General afterwards verifies these returns. The verified returns are transmitted by the Collector-General to the Town Clerk, and he fixes the parliamentary franchise list from those returns. There is in my mind a great deal my friend (Mr. Ferguson) and I have to complain of, and we have had in fact to complain of the collectors frequently. We are largely dependent on the performance by the collectors of their duties. If the persons representing the two opposite parties in the city—the Conservatives and the Liberals—did not stand before us to assist, the result would be we should depend wholly on the collectors, the agents of the political parties, from their desire to

obtain the franchise for supporters, do give us very considerable assistance, but that assistance is voluntary. It was intended by the 13th & 14th Vic, which is the first of the Acts creating the corporation franchise, that the necessary fee placing persons on the list of electors should be what I call self-rating. It was discovered that persons neglected their rights, that they did not come forward to seek the vote they were entitled to, and the legislature to remedy this created a body on whom the public duty would be cast, of taking care that every person entitled to the franchise should be put on the list. The statute by which this was effected is the 13th & 14th Vic, and I need not point out that if these public officers do not perform the duty assigned them by the Act of Parliament, the Act of Parliament to that extent does not act. I found that the principal neglect is with regard to persons rated between £4 and £8. There has been in my mind a complete non-performance, not merely negligence in performing, but practically a non-performance of the duty cast upon the collectors in respect of persons rated between £4 and £8—attributable to this. The collectors were looking more to the collection of the rates, and facility for the collection of the rates, than they were to the franchise; and in respect of those low ratings the facility of collecting the rates and the securing to the assessor his vote, conflict. I need not point out to the Commission that it is much easier to collect rates from lessees than to collect them from small tenants—monthly ten-

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sists, quarterly tenants, or any tenants under £8, and, consequently, the tendency of the desire to collect the rates efficiently and with facility is a barrier to securing to the occupier the franchise. The original Poor Law Act—that is, the 1st and 2nd Vic., made the poor rate exclusively an occupation rate. It had no relation to the franchise, and by that Act the occupier alone could be rated, unless by agreement with the lessor and the Poor Law Guardians. Then the 1st & 7th Vic. was passed. It enabled in bogeys, the lessor, where the rating did not exceed £8, to be rated instead of the occupier. Up to this time the Commissioners will remember, the franchise did not depend on rating. Then comes the Collection of Rates Act, 12 and 13 Vic. It has nothing to do with the franchise, but is exclusively concerned with rates. Following the 6th and 7th Vic., it provides that the lessee shall be rated where the valuation does not exceed £8. After these three Acts came the 13th and 14th Vic., which was the first Act that gave a franchise dependent on rating, and that Act provided that every person rated at £8 and over should have the franchise. It made it necessary, in order to have the franchise, that the occupier should be rated; they should occupy for twelve months before a given day, and that they should have paid all their rates to a particular day. So the Commissioners will observe, the right of voting, and the actual enjoyment of the vote, was made to depend on being rated, on paying the rates, and rated at a particular valuation; and as I have said, a body of persons, comprising clerks of works, clerks of the peace, town clerks, collectors of taxes, and revenue fermiers, were the machinery created by the Act to secure the franchise to every person who was entitled to it under that Act. Then, of course, it became necessary to alter the previous law, because, under the previous law, the immediate lessor was rated where the valuation was £8 or under, while the franchise was by the 13th & 14th Vic., confined on £8 rated occupiers in bogeys. To provide for this the 13th and 14th Vic. repealed so much of the 6th and 7th Vic. as directed that the immediate lessor should be rated where the valuation did not exceed £8, and as it was essentially in order that the franchise granted should be enjoyed, it provided that the lessor should only be rated where the valuation was under £8. Between the passing of the 13 & 14 Vic. and 1868, where the rating was under £8, the immediate lessor was rated. At and over £8 the occupier was rated. In 1868 the Legislature made a further change, and gave the franchise to every person in bogeys who was rated at any sum over £8; and we find by the Act of 1868 a corresponding change was immediately made—that is to say, the immediate lessor was no longer to be rated except where the valuation was £8 or under. We, in the performance of our duty, ought not to place any person on the rated occupier electoral list unless he was actually rated, or entitled to be rated; and the 110th section, which enables the elector to claim proceeds on the principle that he had a right to be rated, and that the guardians in the performance of their duty ought to have yielded to the claim, and have each person rated. Notwithstanding the repeal of the 63rd section of the Collection of Rates Act, so far as poor rates were concerned, we have ascertained that it has been the practice in the city of Dublin to rate the immediate lessor in all cases between £4 and £8 where the tenancy is not a tenancy from year to year. I had the officers before me, and I asked them about this, and Mr. Taaffe and they had the opinion of Judge Barry and Chief Justice Morris, when counsel at the bar, that the 63rd section was not repealed so far as quarterly and monthly and weekly tenants were concerned, but reading the section I was astonished how they came to that conclusion, and I asked to see the opinions, and I found that what Judge Barry said was that the repealing section caused the difficulty, but he thought the Legislature did not intend to do it. Judge Barry's attention was

directed at the time to what would facilitate the collection of rates, not to the question of the franchise; while, on the other hand, the Legislature was providing for the franchise, and not the collecting of rates. So I have no doubt the Legislature did intend it, but with a different view from what was for Judge Barry. I asked Mr. Taaffe how the practice of rating lessors instead of occupiers originated, and he explained he had the opinion of counsel. On further investigation, I found also this evil resulted from the system of rating passed—it was not merely the case of persons who were weekly or monthly, or quarterly tenants, who were not placed on the list, but tenants from year to year were in a great many cases omitted from the list. I asked an explanation how that came to pass. He said they were satisfied by the opinion of Judge Barry, and that they assumed a tenant is only a quarterly or monthly tenant unless and until satisfied he is in a tenancy from year to year. In some cases out of ten they had no such information, or could not get the information that would satisfy them—assuming they should be satisfied they were tenants from year to year—before they put them on the list of voters. The result was that innumerable cases they were not on the list of voters at all. I thought that was a great injustice to a very considerable class in Dublin, and I think the Commission would better understand when I mention this to them, notwithstanding saying that the Act is intended to be self-acting, but that if the persons are put on the list of voters and then let out before us, it forms a prima facie case of compensation of the required value. No proof of a valuation is required, because it is the prima facie case made by the statute. No claim is necessary. No evidence is necessary to establish these facts, and if we find them in the verified return of the Collector-General before us we consider this prima facie proof, and if we find them, in addition, on the previous register, we at once admit them. On the other hand, if they are not on that list but they have to make a claim, which negligent people won't do; secondly, if the claim is imperfect in its form, we have as soon to dismiss it. In the next place, they have to come up to prove it, which negligent people won't do, and the very class which, I believe, was intended to be protected by the statute—that is, that class of tenants wanting intelligence or sufficient care to look after these vote, and which it was the main object of the Act to provide for—that class is, by the course pursued, in my mind, to a very large extent disarmed. This practice of rating also creates a difficulty in dealing with the collectors. We have a power of suing collectors if they neglect their duties. It is very difficult to trace a neglect of duty where the collectors have an open door for escape by alleging they do not think the tenanted persons were tenants from year to year, and it would be very hard to show they were not under a misapprehension. I believe that is the only matter I have to speak about. It is difficult to point out a remedy, but facility in the collection of the rates is not consistent with a small rating franchise, and I doubt the wisdom of making them dependent on each other. When you have small tenants of the value of between £4 and £8 there is great difficulty in collecting the rates.

4273 CHAUVIN.—When the 13th and 14th Vic. was passed—confine yourself to the city of Dublin—the person who was prima facie liable to the rates was the person in occupation when the house was rated at £8 and upwards!—Precisely; the lessor or owner would have been rated if £8 was the valuation. The 13th and 14th Vic. required a rating of £8 to entitle the occupier to a vote. The change by that Act was that the lessor should not be rated, except where the valuation was under £8.

4274 And that Act, the 13th and 14th Vic., changed the 12th and 13th Vic. in that particular!—It did.

4275 And I presume, it changed it, not merely for

the purpose of the franchise, but for the purpose of the collection of rates!—What the 13th and 14th Vic. did was this—the 13th and 13th Vic. was exactly the same as the 6th and 7th Vic., and the 13th and 14th Vic. repealed the earlier Act (the 6th and 7th Vic.) without in terms naming the 13th and 13th Vic. But it repealed the provisions of the 13th and 13th Vic. though it did not refer to that Act in terms.

4276 As a matter of fact, do you know whether, after the passing of the Act, the 13th and 14th Vic. did not in the rate books of the city of Dublin—that the person who was rated at £8—the occupier—was assessed 1—He was. Although there was not an express repeal of the 12th and 12th Vic. it was implicitly repealed.

4277 And it was unquestionably repealed 1—And it was unquestionably repealed.

4278 Well then the result of that was this—from that time down to 1868 the person appearing on the rate book as the occupier and rated as the occupier would be the only party that would be entitled to a vote!—That is so.

4279 So that after the passing of the 13th and 14th Vic. and down to 1868 if the rate collectors did their duty for the purpose of collecting the rates they would be also doing their duty for the purpose of getting the proper names on the rate books!—Yes, and I think they did their duty during that period.

4280 During that period, assuming the collectors had returned the proper persons to be put upon the rates. If that was done properly and without a mistake the franchise lists could be taken by mere transcript from the rate books!—Yes, I have mentioned that it is necessary there must be an occupation of one year to entitle the occupier to be put on the Town Clerk's List of electors. It is necessary there should be one year's occupation before the 20th of July, and the payment of all rates up to a particular date.

4281 So the collectors could simply take the rate books, assuming they were correctly made, and from them make a franchise list!—Unquestionably.

4282 But then the Act of Parliament directed that persons should not be excluded from the list if they had not paid up the rates!—By the Act of Parliament extending the franchise and giving it to every person rated at £4 there was another corresponding change, at least as regards the greater portion of the consolidated rates with respect to leases. In the most express terms the 19th section repealed the section of the Dublin Collection of Rates Act—the 53rd section. So far as poor rates were concerned the poor rate was the franchise rate.

4283 Then, as regards the other consolidated rates, the collector of rates would be asking our return to the Collector General for the collection of rates, and another to ascertain the proper person to be on the franchise!—I think so. I think that would follow. Another thing strikes me. At present the rates cannot be legally recovered from persons rated from between £5 and £8, where the lessor is rated, and I will tell you why it cannot be legally recovered from the lessor—because he ought not to be rated. Under the Act of Parchment the lessor ought not to be rated between £5 and £8. If a lesser, or immediate lesser, were sued for the rates between £5 and £8 unquestionably it should fail, because it is throughout an occupation rate, except to the extent by which positive legislation throws it on the lessor; and there is no doubt if the immediate lesser were sued for rates between £5 and £8, the proceedings would unquestionably fail.

4284 Now, as regards the poor-rate here!—With regard to the occupier, it should be said in the present state of things, because the occupier, though legally liable, is only liable when rated; he ought to be rated, but not having been rated he is not liable. In order to create liability there should be two things—first, a liability to be put on the rate books; and, secondly, being put on the rate books; Judge Warren, in his opinion, took care to guard the collectors from

distressing for the rates in the small rating cases which would have raised the question.

4285 So that, in point of fact, your present view is this—that in cases between £4 and £8 the Collector-General of Rates might sue and recover all the rates, except the poor-rate, from the immediate lesser!—Yes.

4286 And he could not recover poor rates from the immediate lesser because he ought not to be rated, or the occupier because he is not rated!—Yes.

4287 It has been observed that what has been done in the case of leases valued between £4 and £8 is this—they rate both the immediate lesser and the occupier, assuming they believe the occupier is holding as a yearly tenancy—that is, in point of fact, they rate the two; but they only do that in case they assume that the occupier is holding as yearly tenant!—Yes.

4288 As I understand, your view is—that where there is a weekly, monthly, or quarterly tenant, if he be in occupation of the premises, he should appear on the rate book, in cases where the valuation is between £4 and £8!—Unquestionably that is the law of the case. I have not a shadow of doubt about it, and I am quite certain that we, as Existing Barristers, ought to refuse to put those people on the list of voters, if that were not the law, because the very foundation of being put on the list of voters is the title to be rated; if we cease to do the conclusion, which, it is said, would have come to, that persons between £4 and £8 were not entitled to be put on the rate book, which is the foundation of all, we should, in the performance of our duty, refuse to place them on the voter's list.

4289 That is what I was coming to. If it appears to you that a person is a weekly or monthly tenant, and that his name is not on the list, and assuming a claim is lodged, and the claimant admits being a monthly tenant, but says he has been so for three years, do you put him on this list if he has paid his rates!—We have put on hundreds of them.

4290 And here that has been done by all your predecessors!—By all.

4291 Mr. BACON.—Suppose he occupies what is called a "barnack" home!—That depends on another question. I am speaking of a house entirely detached or structurally separate.

4292 We are now talking about the case of a man in occupation of premises which are structurally detached or structurally separate!—Quite so.

4293 GRANVASS.—Now, according to the laws under which you sit, could an appeal be taken against your putting such a man on the rate book!—With regard to that, if it had been on a question of law, and it were argued before me that on the true construction of the Act of Parliament he ought to be on the rate-book; then if in my judgment there was a real and substantial question of law, I would grant an appeal. I have the discretion of refusing it if I think there is no question to be argued.

4294 Are you aware whether, since the passing of the Act of 1868, either of the political parties that appear before you, and look very carefully after the interests of their respective parties in the city, ever asked the Existing Barristers to state a case for the purposes of appeal when they have put on the rate-book a weekly or monthly tenant under these circumstances!—Never. It was admitted by both parties, guided by counsel, that if there was that period of occupation which the statute requires the claimant should be admitted. Of course a previous compensation is not taken into account, the statute provides that it shall be continuous so entitle the party to the franchise, but then these persons were all driven to prove their case by claim and evidence, notwithstanding the machinery of the 13th & 14th Vic., which the legislature provided for that very class of persons.

4295 Assuming it to be a question of law, the existing barristers invariably decide in favour of weekly and monthly tenants who had been a year in occupation, and the master was thought too clear by the political parties for appeal!—Yes.

4296 I happened to be in the Queen's Bench some

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time ago when a conditional order for a mandamus was applied for, are you aware whether that has been obtained, or not?—A conditional order has been obtained.

4397. And I presume upon the return to that the question can be argued—I think it can; because the 1863 section says "the Collector shall put upon the rate-books every person entitled," and a subsequent Act passed by which the Collector-General was directed also to put every person entitled on the rate-books, and the Collector-General being a public office there was a ~~mandamus~~ calling on him to perform that duty.

4398. Assuming that that question will be decided, it would be the duty of the collectors to put on the list every person who is rated at a valuation between £1 and £3, whether as a weekly or monthly tenant, provided he is in occupation for the twelve months?—Yes, but I have not included tenements.

4399. You are aware of course that by the 12 & 13 Vic., cap. 91, in the case of several premises valued above £5, whether they are let in tenements or rooms to different persons the untenant lessor is rated?—Yes.

4400. Do you think in regard to cases of that kind there is any neglect or any carelessness in the action of the Collector-General's office?—I do not think there is. I think to the tenements entirely distinct considerations apply, there is not really an occupation of premises separately rated and structurally severed; there are usually common halls, kitchens, and staircases, and the owner of the premises really occupies in a sense, the premises are often in charge of a caretaker, and even if the owner did not occupy the occupier cannot be said to occupy portions of the premises structurally separate. There is no separate rating, and even if there was a separate rating there would be the enjoyment of a common hall, or kitchen, or yard.

4401. How are they dealt with?—We do not put them on the list unless it is proved to us, first, that there is a separate rating of a portion, secondly, that that portion is in the complete occupation, as tenant, of the person claiming the franchise, that there is separate rating, the valuation not including anything held in common, for example, a staircase and yard. Practically these requirements prevent that class of persons being put on the list.

4402. Do I understand, as regards these premises you see no ground of complaint against the collectors or the Collector-General's office?—I do not.

4403. As to the other class of cases you spoke of—assuming that the collectors and the Collector-General also were put right on the point on which they are taking a particular course of action—have you observed as recently on the part of the collectors to do the best they can?—I think it is rather hard to expect from the collectors that energy and skill which would be unavoidable if they had it. They are primarily engaged with the collection of rates, not with the franchises for which they are not paid sufficiently having regard to the very laborious duties connected with the franchises. The districts have been thrown upon them, and I think they complain and with some justice. I do not think they have been very active, and I attribute it a good deal to the fact that they have not been rewarded for these services. I must say, I do not know how we would get on at all were it not for the aid of the agents of the Liberal and Conservative parties who attend and enable us to prepare our list.

4404. Putting it out of consideration whether or not they are properly paid, when they undertake to do duties they must perform them. When you are asking me revising barrister, having the collectors before you, you have an opportunity of seeing how they do their duty. Do you consider they do that particular duty with zeal and efficiency?—I do not think they do. I am inclined to think otherwise. There is a fourteen days' notice served, and by that means, so far as I can make out, they perform the duty of gaining information by merely making a verbal

inquiry at the door "Who is here," and they seem to take any kind of answer they get from a servant. I do not think they perform their duty laboriously or efficiently, it would be a very laborious duty. My friend Mr. Ferguson will tell you more about that than I can.

4405. Have you observed any difference in the collectors in charge of the different wards of the city in that way?—Yes; there were sets of them very much more efficient than others.

4406. That is what I want to know!—Yes, there were.

4407. But taking them altogether as a whole, you cannot say they have discharged that duty with the efficiency they ought?—Certainly not, and I assumed last year I would impose fine next revision in every case, if they did not perform their duty differently, but I feel, although I increased them, that there is a difficulty in imposing a fine where they have the avenue to escape I have mentioned.

4408. Have you up to the present imposed any fines?—No.

4409. Was there any application made to impose fine?—There never was.

4410. Have you any reason to believe from anything you saw that they were operated upon by political prejudices by their own party?—Most assuredly not. I have not the smallest doubt that there is not any political prejudice of any kind operating with the collectors.

4411. On one side or the other?—Either on one side or the other, there is not a particle of intention of impropriety; it is rather a want of zeal or of failing to perform the laborious duty, with the amount of leisure it requires.

4412. I do not know, MacDermot, whether you know the nature of their duties in connection with the collection of rates, and the amount of time that is occupied in that, and that alone?—I do not know.

4413. Do you think it is possible that the collector in certain circumstances would be able to discharge the duty on regards the franchise, and, at the same time, the duty of the collection of rates?—It appears to me it would require a very efficient staff to perform both duties, and you cannot have an efficient staff if they are not properly paid, if the collectors are to be paid for these duties that payment should depend on their getting a certificate of efficiency from the revising barrister.

4414. But apart from the question of payment, do you think there is power to do the work at all without increasing the staff very much?—I mentioned that if the staff is insufficient at present the staff ought to be increased, and I think the collectors ought not to be changed about from one district to another, the whole of their efficiency in our court depends entirely on that intimate knowledge of the persons in their districts; there are changes by deaths and marriages going on, changes of house ownership and occupation, that require a great deal of intimate knowledge, and I think it is a mistake when that knowledge is required to change the collector to another district.

4415. Is there any way you could suggest by which the collectors could get information except by serving notice at the house?—I do not think there is any way of getting information except at the house, and that could only be done by inquiries, by diligent, costly inquiries, coming again and again. It is not like the Judicature Act, people wish to be on the electoral list.

4416. You were speaking of inquiries being made on serving the fourteen days' notice?—I said as far as I could ascertain, by asking. We are bound to put these men on the list. When a claimant would come before me at the end of the year who was rated at £7, the collector would answer—"We did not know that he was a tenant from year to year." "Did you inquire?" "We did." "When did you inquire?" "When serving the notice for the rates we asked the occupier of the house, and he did not give us any information we could rely on." "Who gave you

the infestation at the house?" "A woman at the door, who would not give the name of the person?" "Did you go a second time?" "No."

4317. Assuming it was the law *previa facta*, in the case of a man occupying a house, no matter in what capacity, that his name should be put on the rate-book provided he was there for twelve months, do not you think that that system of inquiry would be almost sufficient?—I think it would. I think you are quite right in that, if the collectors had not the difficult question to decide whether the occupier was tenant for a month or a year, it would, I think, be sufficient, having regard to the aid received from the party organizations, if there is anything at all amiss the opposing party would find it out and object. I think we would be safe with the present collectors. On the other hand, there might be doubtful.

4318. I think it would be right to mention the name of any collector whom you observed to be inefficient!—Mr. Ferguson has several years' experience. I had only one previous warning. I think it would be unfair to mention a name. I would not mention a name without sufficient grounds to justify me in doing so.

4319. At the same time I would like you to understand that the Commissioners wish each gentleman at Revising Returns to mention the name of any collector they have sufficient grounds to make a complaint against!—I have not sufficient grounds to make a complaint.

4320. Mr. Brooks.—Do you see any difference between the Irish occupier of flats in tenement houses, and the Scotch flat or tenement holders who enjoy a common hall, except that in Ireland the premises were constructed for other purposes and not for tenements, and in Scotland they were constructed with the intention of occupants in separate flats, but with a common hall and conveniences?—I have already stated that the mere fact of enjoying a common hall and conveniences would not disqualify them at all, provided they had occupied a portion of the house structurally distinct and separately rated. The first condition is that it be separately rated. It will not do to have a house rated at £30 or £40, and part occupied by one family and part by another. If the portion relied on as entitling a person to be placed on the list of voters be a flat structurally separate from the rest of the house, it must be separately rated and occupied by a person as tenant for a prescribed period; we would then put him on the list at once, but if the person was not separately rated, or if in the rating was included a common hall, we could not do it; the thing depends on the rating.

4321. I am at a loss to understand why in Glasgow they are rated, and in Dublin they are not, all other conditions being the same?—But are they the same?

4322. So far as I can see, in Glasgow a story on a level with the street is occupied by shopkeeper, the first floor by an artisan and his family, the second by another artisan and his family, and throughout the house I find a number of tenants paying rents similar to persons here in the same conditions, but who are all separately rated, the only difference I can find being that the house is constructed with the intention of being let in separate tenancies!—But don't you see if things were in Ireland just as you describe them we would at once put them on the list if we found they had a separate flat, or even if not constructed originally with a view to having a separate flat, really enjoyed by one family, totally and structurally separate, and separating portion of a house, and if that portion were separately rated, we would do what has been done in Scotland—put them on the list.

4323. CHAIRMAN.—Is it part of the duty of the Collector-General to separately rate a house?—I do not think it is his duty unless he is asked.

4324. Is not the process, in the first place, to get a separate valuation?—The first thing you have to do is to call at the Valuation Office in My-piece, and say

you have let a portion of the house and want a separate rating, because the mere letting would destroy the franchise. They send a person there who makes a separate valuation, and he communicates the fact to the Collector-General's office, and the Collector-General acts upon it.

4325. But the Collector-General has no power himself. When he finds a house valued at £40 he must strike a rate on that valuation?—He must.

4326. And so the law stands any action must seize from the party himself interested in the premises?—It goes, from some one interested in the premises.

4327. Mr. Brooks.—How is the difference explained? In Scotland they mix the tenants, and yet here we have houses, with numerous tenants, who are not mixed!—Let us take an example. Here is a house rated at £30. For that house at present there is only one rating, and consequently the Collector-General treats it as rated at a particular sum, not distributed between particular portions of the house. I am the owner, and it occurs to me to let it in flats or divisions—one to A, one to B, and another to C. If nothing more is done, none of these will appear on the rate-book, the house is still under the one rating, as I put it, but if I go to the Valuation Office, or A, or B, or C goes there and says, "Now I have got a portion of this house to myself, and I think, if valued, it will come to over £4." I want you to send an officer to value it." If that is done, and a separate valuation made, the Collector-General will immediately act upon it. Then we, when it comes before us, inquire the length of occupation, and if the statutory occupation is proved, we put the claimant on; but if that is not done, we do not put him on.

Mr. H. J. McFarlane.—I myself as Chairman of the North Dublin Union Board of Guardians have been applied to in these matters. A ratepayer has called on me for separate ratings, and I have sent him to the Valuation Office. I believe the Valuation Office has been acting upon some agreement by which they do not give the separate ratings. The last thing that occurred to me was an applicant who brought fifty cases forward and stated he was a ratepayer. I believe the technical objection was that he was not a ratepayer in the North Dublin Union.

4328. CHAIRMAN.—We have not anything to do with the action of the Valuation Office; we are not inquiring into it in any way, I am happy to say; it is only the Collector-General of Rates' office with which we have to deal. As I understand the law, and The MacDermot bears me out in my opinion, the Collector-General of Rates' ownself powers in the matter, he must set apart the separate valuation, and he has no power whatever until that is made, that is done in a different department entirely, and whether that department is efficiently carrying on its work or not, I am happy to say, we are not inquiring at the present time.

4329. Mr. Brooks.—It is urged by collectors in explanation of the unlikelihood of the law of names that many of the occupiers are desirous of avoiding their liability as persons!—The MacDermot. Yes, I believe that is true, I have not the least doubt of it. When the valuation comes up to £30, which in itself is qualification, every possible means is had recourse to. I believe that the names of ladies are given as the owners of houses, and we have evidence before us of a husband turned out by the wife, and she taking the house into her own hands, to point out that she was the owner of the house, they always use the word "herself" on the grey name principle.

4330. CHAIRMAN.—If you find no nucleus of that kind, do you put the claimant on the franchise list?—I think my friend, Mr. Ferguson, objected to do that.

4331. Mr. Brooks.—If the practice in Dublin were assimilated to that in Scotland, of putting on the electoral list the occupiers of tenements—say of them from £20 to £30 a year in these houses—would you enlarge the jurors' list?—£20 valuation is rather high. Those people who are in tenements

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Dernot, q.c.

are usually of a very humble character—not many of them valued so high as £20.

4332. I am given to understand that the artisans—carpenters, bookbinders, and tailors—who occupy the better apartments in large houses, pay from £6 to £12 per week, or from £20 to £30 a year!—From my experience—we know more about that in admitting lodgers—the sum the artisans of Dublin pay usually by the week is from £4 to £6.

Mr. Ferguson,  
q.c.

Mr. CHAWORTH MELLOR, q.c., m.a., Reviving Barrister, examined.

I only wish to add to what The MacDermot has said, that as regards the law I entirely agree with him—at all events to this extent, that even though before 1868 the Act 12th and 13th Vic may have been only partially repealed as regards weekly and monthly tenancies it was expressly repealed by the Act of 1868, and since 1868 every one who occupied separately a separate holding, valued separately, at a sum exceeding £6 ought to be put on the rate-book.

4333. CHAWORTH MELLOR.—Provided he has been in occupation twelve months!—Provided he has been in occupation the qualifying twelve months. The point, I think, the collectors have not done their duty in it clearly shown in this way. We have annually a great number of claims, and particularly of that class of people who occupy premises valued at a sum exceeding £4. My experience for some years back is, that several of these men claim each succeeding year. Now it would appear to me that the first and main objection that the collector advance—namely, that they cannot ascertain whether those persons are yearly tenants or not, is got over in the case of those men, because if men come forward, as several did in the year 1876, and proved that they were in occupation for the qualifying twelve months, claiming to be rated, and complying with the necessary requirements of the Act, I would put them on the list. Last year there were several instances in which I found the same man claiming again, and I at once asked "Did not this man claim last year?" They are on the registry. Were they not rated on the claim they made last year?" The answer was, "No, they were not." It seems to me that where a man was once put upon the registry of voters by the Reviving Barrister on a claim, the collector, on going round and finding him still in occupation, naturally ought to assume that he was in occupation of the same tenancy that had been proved to the Revision Court of the previous year, and it would be his duty, I think, to put that man on the rate at once.

4334. Do you think, Mr. Ferguson, that the decision of this question in the Court of Queen's Bench that is now based on a conditional order will clear a number of difficulties from the way of the collectors?—I believe it will, assuming they will act on that decision, but I must say since I sat in the Revenue Court first in 1868 and subsequently for the last two years, the question has never been raised, and we have never been asked to grant a case of appeal on that point.

4335. But now on the authoritative decision of the Court of Queen's Bench—they can act upon that—most of the difficulties will be cleared off—I think most of the difficulties will be cleared off.

4336. Apart from the views the collectors have on this particular point, do you think they discharge their duties with efficiency, or is there a want of zeal on their part?—I do not think there is want of zeal. I think there is great and serious difficulty in the way of the collectors getting the information to enable them to put the people on the rate-book; for instance, in my own experience of the working of the Juries' Act every difficulty is put in the way of the collector retaining who is the occupier of the premises. They are told that a woman—a wife or sister perhaps, is the real tenant in occupation. I find in several instances gentlemen coming forward to claim the franchise in respect of houses for which fessives were paid; and I at once ask the question "Captain so and so, or Mr.

4337. But, are you aware that "lodger" in Dublin is a local phrase not used in England in the same sense?—The tenant holder here is described as a lodger. They have got the term "lodger" in England also. It is used inaccurately. It is used in two senses; but we have given a local application to the term—that dealing with the lodger franchise as distinct from the ordinary use of the word.

so and so, is now claiming to be rated for this and going to prove his tenancy. I find a woman, Mrs F., on the rate-book!—The answer the collector gives is "I inquired at the house and the answer I got was that this lady was the owner." There is great difficulty in the collectors pressing for further information; and it is natural to be supposed that they could not do more than ask the servant.

4338. How would you deal with the case in the revision?—When a man proves he was the tenant, I ask the collector if he would see that evidence runs him as the occupying tenant and if the rate collector says he would, as in most instances he does, I say "since you have that man entered on the rate-book on the evidence before me I will admit his claim, but I will take a note and request you to bring his name before me when the jurors' list comes up so as to get him in his proper place on the jury list." It may be the collectors were good enough to do so on that request. So we got several on the jury list in that way.

4339. Have you had occasion since you became Reviving Barrister to fine any of the collectors under the power you have?—Not for either want of zeal or energy in their work, but on the last revision I had occasion to fine one of them.

4340. For what?—For non-attendance at my Court.

4341. What is his name?—I believe he has ceased to be a collector.

4342. Was it Bolton?—Bolton. But I must say as regards all the other collectors in the Parliamentary and County Court, their sole duty was to do everything that the Court expressed the slightest wish they should do. Their attendance on the Court was optional and their assistance not only given with zeal, but as far as I could ascertain with great accuracy.

4343. And as far as you can judge did they appear to have made reasonable inquiries in the cases of the various persons who were making the claims?—As far as I could ascertain they had, and they frequently afforded me material information as regards individual cases which enabled me to put questions that discovered whether a man was claiming as an occupier when in fact he was a mere lodger or a weekly inmate.

4344. But perhaps you have found many instances in which they have not put upon the list persons that you and were entitled to be put on the list by reason of their being a year in occupation through weekly or monthly tenancies!—Invariably, and when I called attention to the omission the answer I got from the collectors was that they had no evidence to show they were tenants from year to year, that they had no means of ascertaining that, but from the people in the house and the information they got was meagre indeed.

4345. Had you any reason to observe that they were actuated by political feelings?—Most unquestionably not, on either side.

4346. Do you think that the number of collectors in the city of Dublin now is sufficient to perform the duties as regards the juries' lists and the franchises lists?—I doubt if I am in a position to give a positive answer to this question—for this reason, I am not myself aware of the detailed duties in the Collector-General's office, but from what I have heard the collectors' duties in the office are of a very arduous and heavy character, and if they are as heavy as I believe them to be from hearing of them I would say that the staff is not quite sufficient to do the duties, because the

and other inquiries that are necessary to be made, not only for the collection of rates, but also for the franchises and the jury lists, would alone occupy a man's time very considerably. I am glad the collectors are of that highly respectable class, that are the proper hands to place those duties in. You must consider that their time making these inquiries is very seriously occupied, and if they have heavy duties in the office I really think the staff is insufficient.

4347. I presume there must be a great difference in the different wards as to the trouble the collectors have about the franchise lists—There are immense differences I think, for instance, in the Wood-quay Ward and the Lane-quay Ward the difficulties of getting information are very greatly enhanced.

4348. Is there any reason for that—I think the class of people are either of the poorer class, or the collectors do not come in contact with the actual tenants, who are probably at their work when they call, and I do not think it is reasonable to expect they should go round there after 6, or 7, or 8 o'clock in the evening. Then if they go in the middle of the day the men are away, and if they inquire from the women the women are unable to give the proper information. As regards Fetterwillow Ward, the Mansion House, Trinity and South Dock, they are occupied by people of a far different position in life, and inquiries are not of a difficult character, as they would be in the other wards.

4349. Have you found many instances coming before you of the names of persons appearing on the lists who have no right to be there, persons who are even dead and whose names ought to have been struck off?—Yes, we have, particularly at the last revision. There were a great many names on the list that had been previously marked, in my handwriting in former lists, as dead. I tried to investigate that by enlisting the returns made by the Collector-General to the Town Clerk. I discovered that there was a mistake made in the return of the Collector-General, and as far as I could ascertain, without being very positive on the point, the errors on the list before may have occurred more from printer's errors—printing the lists from old type—than from the mistakes of the Collector-General.

4350. Then in those cases to which you refer the returns made were correct, but errors occurred in printing them—I am really at a loss to form a positive opinion on that. But in one or two cases I investigated I certainly found there had been a mistake made by the Collector-General in his return to the Town Clerk. There were several other names on the list I did not thoroughly investigate in the same way as we speak positively upon it. But what I was told—and I had no reason to doubt it—was that many of the mistakes arose from printer's errors. Whether that is so or not I cannot positively say.

4351. About how many days is each collector occupied attending your court during the revision?—Well, the year before last we were occupied in the revision for about seven weeks.

4352. How many collectors had you at a time?—

Only one for each ward. We arranged to take a ward to still the collector for the time being.

4353. And about how long is each collector with you?—Some wards took longer than others. Wood-quay Ward, I think, took two days. The average is one day, except Donnybrook district which does not come within the Collector-General's.

4354. Is there anything else you wish to suggest to us—I think not.

4355. Mr. Pearce.—Do you think it would facilitate the matter of written application passed between the persons desirous of being placed on the rate-book and the Collector-General—the Collector-General would then be in possession of the information—I think as the law stands at present the Collector-General would have the right to inquire for such evidence, and if satisfied that he was a yearly tenant or a person holding a lease or agreement of sufficient value, it would be his duty to put him on the rate-book, and if he was once on the rate book the natural duty of the Collector-General would be to retain him on his list to the town clerk.

4356. I am trying to avoid the difficulty in which the Collector-General and his staff appear to be placed by being compelled under the present system to go about and inquire as to the names of the persons desirous of being placed on the rate-book. If a person is desirous to have his name placed on the rate-book, that person should state it in writing to the Collector-General—I—As the law stands every man has a right to be placed on the rate book to get the franchise, provided by occupying separate premises.

4357. But do you not consider he should make an application either on a printed form or otherwise to the Collector-General—I—I think before an individual could have a proper ground of complaint against the Collector-General for not putting him on the list he ought.

4358. That seems to be an omission in the arrangement which throws the Collector-General's department into difficulty.

4359. CHAIRMAN.—This is how the matter stands. It does not depend on the desire of a man that his name should appear on the rate-book. He has a right to it, and it is the business of the Collector-General to see it done. As I understand the policy of the legislature is to make the putting of his name there is no way to depend on the man's own desire—You are quite right as regards the law, but the question Mr. Phillips put to me is—suppose A is on the rate-book, if C D considers he ought to be, and in fact is the occupying tenant, C D has a right to go to the Collector-General and get him to put him on the rate book, and I say C D should have no ground of complaint against the Collector-General for not putting him on the rate-book unless he gave him the information.

4360. But at the same time it could never be a justifiable excuse in the mouth of the Collector-General for omitting the names of so many persons in occupation that they had not sent in a claim to him or given him notice—I—it is because that is in my view of the law that I say the Collector-General has not, in my opinion, fully carried out the law.

Mr. HENRY J.

4361. CHAIRMAN.—Mr. McFarlane, you have been for many years Chairman of the North Dublin Union?—Yes, for twenty years.

4362. Did you know anything about the Union prior to the establishment of the Collector-General of Rates' Office?—Yes, for many years.

4363. You knew the system of collection that existed at that time?—Yes.

4364. But not merely I suppose the system of collection of poor rates, but also the systems that existed in Dublin of collecting the various other rates?—Yes.

4365. I would like from a gentleman of your experience to have your view of the policy of having the consolidated rate in Dublin collected by a central office?

Mr. McFarlane.

Mr. McFarlane

—I am very much in favour of it after a considerable experience, even though it is stated it has not worked well. I need not the mode in which the poor rate itself was collected previous to the consolidation, and of course it applied to us very satisfactorily, but I cannot help thinking as to the consolidated rate that if some precautions were taken, and some improvements in bookkeeping and details, it could be very much improved to what it is, and quite sufficient for all practical purposes. I took leave to bring a sheet (which Mr. Atkinson might have handed in the other day) showing the form to be filled in as obligatory on us by the then Poor Law Commissioners, under the order of 1844, which they have been working ever since.

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I became of age I have been a Guardian and always attending closely at the workhouse. From time to time a return was laid before us. This sheet is given in Moore's Compendium of the Poor Laws, and is one of our own forms (document put up). You will see there columns for the names of the persons, the street, the amount of arrears and so forth, with a column for observations as to why such and such persons were in arrears, and why they had not paid up at a particular time; because a similar came to the Board of Guardians about a year or two after that was issued, to get the return brought in every two or three months, not even to wait to the end of the year.

4364. Then, do I understand that your collectors filled up this in house times with the names of the houses in the rate-book, the names of the person from whom the rate is due, the amount due for last rate and previous arrears, and observations according for non-collection?—It was sent to the guardians, or laid on the table for investigation, and any person having local knowledge looked over it to see how far these persons should have paid the rate, or where there was a vacant house it came to be vacant, and who was responsible for it. There was a great deal of local knowledge brought to bear on the collection, and even the knowledge that such would be so brought to bear on it had a very salutary effect upon the collection.

4367. You are aware that the amount fixed by the Act of Parliament on the cost of collection which the Collector-General has a right to charge is 6d. in the pound. However, it has been held, or at least acted upon, that certain charges, such as the Collector-General's own salary, perquisites, and law costs, can be charged on the rates generally over and above that 6d. in the pound. Do you think that 6d. in the pound is a sufficient sum to insure an efficient collection in the city?—I think it is hardly sufficient. We give it in the country, but of course there are conveniences in getting it in the country; for instance, they get large amounts. There is a set-off to these costs by the travelling in the country; for in the city they have not the same walking from house to house they have in the country.

4368. If we come to the conclusion that the staff in the office is not sufficient, and that the remuneration some of the officers get is not sufficient, do you think that it would be an objectionable thing, if any legislation should take place on the subject, that the Collector-General should have power to deduct for office expenses a larger sum than two and a half per cent.; or instead of 6d. say 8d. in the pound?—I think that would be reasonable, and we would be quite content.

4369. You do not think that would be an exorbitant amount for collecting in the city?—I do not, considering the price of labour in the labour market; the cost of labour has increased very much.

4370. What does it cost you to collect the rates in the rural districts?—Five per cent.

4371. That is 1s. in the pound?—Yes; it has gone up. It is only within the last few years that it has been 1s. in the pound.

4372. You found it necessary to pay 1s. 1d.—We have raised it to five per cent.

4373. I think you said there were some changes which, in your opinion, might be introduced into the system that exists in the Collector-General of Rates' office by which the collection of rates might be made more efficient than it is, even without legal changes?—That is my own impression, and I have talked over it a good deal with those conversant with such matters. They do not know why there should not be a better collection.

4374. What changes would you suggest?—In the collection, especially, we think it very objectionable to have the collectors changed from their districts. Men each year become more valuable in their district; because they are continually acquiring more information as to individuals connected with property in the district.

4375. I suppose you also approve of a system some-

thing like that which you referred to, in which the names of defaulters would be published from time to time?—We think if sheets of that kind were filled by the Collector-General and laid on the tables of the Boards of Guardians and the Corporation, it would be attended with very great advantage.

4376. That information might in that way be given reference to those people which otherwise would not be obtained?—Yes, and I have stated already the knowledge that such was the case would have a very important effect upon the defaulters.

4377. There is a thing that struck me very forcibly in the course of this inquiry, and that is, the late period at which legal proceedings are taken for the recovery of rates. The system appears to be this, that the rates are practically collected twice in the year by two instalments, and of the rate of the first half year is paid in that half year, according to Mr. Mooney's evidence no proceeding are taken till the August of the following year to recover the rates of the second half year. Do you think of a little more energy was shown in that department it might make a considerable change?—Not only that, but we think the collection has been delayed very much at the beginning of the year. We complain very much of not getting in funds in the spring. We know that many persons on the Board have not been asked for the rates—have not had the collector in their districts; and their neighbours they say do the same thing. We think if the Collector-General could get the collectors out sooner it would have an important effect. I take leave to say here, lest I should forget it, I always received the greatest courtesy in the Collector-General's office during the twenty years I have been going there. Any suggestion was courteously received, and the collectors were called up and lectured in my presence. There was some observation made here that there was an apparent want of courtesy in dealing with public men; I trust my, as Chairman of the Board of Guardians, I always received the greatest courtesy from both the present Collector-General and his predecessor.

4378. We have been told that the collections for the last few years have not got their books till the month of March, or till the year was very far advanced. That has a tendency to delay the collection. Do you think an increase in the staff is required to enable them to have their books earlier in the year—early in January?—Oh, no doubt.

4379. And they would be in a position to begin their collection at that time?—Certainly; I am not expressing my own opinion merely. It is a point that has been very frequently discussed in my presence, and the greatest surprise expressed why the collectors were not at work. I never could understand the reason.

4380. Have you formed any opinion as to the number of collectors—whether the present staff is sufficient?—I have no means of knowing myself, except that I have been told frequently by the Collector-General that the men were overworked, and could not get the work done.

4381. And you yourself have not considered that?—No.

4382. Explain to us what you were mentioning a few minutes ago about the system by which separate valuations are taken for premises, and the objection raised in the Valuation Office to it?—I am rather in the dark about it myself, except that I am the medium through whom applications are made. I wished to get the information from you and The MacDermot. The application comes to me for a separate rating as Chairman of the Board of Guardians. I send it to the Valuation Office, where they consider what is to be done with it, and we hear no more about it, until we see the result at the end of the year in the revised list. But an opinion has been obtained, and I now refer you to it in court the other day by Judge Barry that he had given it when Attorney-General and in Parliament, against the separate ratings I referred to.

4383. That is a different matter. That was in

reference to the Collector-General of Rates Office. The opinion to which Judge Barry referred was an opinion given by himself, and also an opinion by Judge Warren, that in the Collector-General of Rates Office they should not put on the rate books or on the list they shall for the purpose of the franchise, persons who were rated at sums between £6 and £8, or indeed above £8, if they were weekly or monthly tenants; that it was only in the case of yearly tenants their name should appear. But this circumstance about separate valuation is different, because there are circumstances in which persons are entitled, i.e., if the structures were separate, such as places we have heard of—I am alluding to applications made to me by persons having a first floor with a separate entrance.

Mr. Flagg.—The question was raised in the case of Mr. Tritton Kennedy's property in Henrietta-street, where he has large houses let in chambers, and the Commissioner of Valuation actually did divide the premises, but the Collector-General was advised that he could not set on that sub-division, inasmuch as they had one common hall and staircase. That is the question Mr. McFarlane was addressing himself to.

4384. But as far as the Commissioner of Valuation is concerned, no difficulty was raised by him—Yours. Since that opinion was taken the Commissioner of Valuation has not sub-divided that class of property. There was another case in the North Dock Ward of exactly the same class of houses. Eight large houses were built by Bewley, Webb, & Co., ship-builders, and they were divided into thirty-two separate valuations of £4 each; but after he obtained the opinion the Commissioners made them eight houses instead of thirty-two.

4385. Mr. McFarlane, you wish to explain to us that you see the medium through which these applications pass and you know nothing further about them?

Mr. McFarlane.—Yes; the applications come to me as chairman of the Board of Guardians, and it rests with me to send them on. As a rule I send them on, but as to the last application for forty separate ratings I stated there was a technical objection—first of all the applicant was a ratepayer in the south union, he did not reside in the north, and I believe, the application fell through in consequence of that. But if he had been a ratepayer in the North Dublin Union, it would be still a question for the Commissioner of Valuation to consider, and I believe in that case he would not have valued them in consequence of this opinion prevailing which has been referred to. I did not refer to the case of Mr. Tritton Kennedy's property.

4386. Is there any other matter, Mr. McFarlane, to which you wish to refer?—As regards the consolidation of rates, I presume that it is not within the scope of your inquiry to take any reference to going back to the old principle of poor rate being collected by itself, but bearing it very muchakes of outside of the great advantage that accrued from getting in our poor rates as quickly and as well, I was afraid there might be a disposition on the part of some people to go back to the old system. I am certainly against that. I think there should be a consolidation of all our rates throughout the whole country. It is a question that is occupying attention in England and elsewhere, how far rates could be consolidated; and I look with great interest on the office of the Collector-General here, as an illustration of what could be extended over the country. I hope nothing will appear in the report against consolidation of the rates. I want to give an illustration. For sanitary purposes we have to get money out of both the Grand Jury cess and the poor-rate. Surface drainage and sewers are so much identified in some parts of the urban and suburban districts, and particularly where the country runs close to the city divisions, that it would be of the greatest importance, in my opinion, that the Grand Jury cess should be all collected and expended through the same body. I hope legislation will go in the direction of the consolidation of rates.

4387. And of course there is another important party whose interests should be consulted in these matters—namely, the ratepayers themselves. It would be desirable to have the rates consolidated to avoid repeated applications to them by different collectors! —I think those who pay their rates regularly prefer the consolidation very much.

4388. Mr. Flagg.—With regard to this return, you propose to be furnished to the guardians showing the arrears uncollected from time to time—would you require it quarterly?—We would be satisfied to get it annually. I submit it would be for the advantage of the tax-payers to get it annually or half-yearly.

4389. Do not you think that the financial circumstances of the Collector-General should be taken into consideration, and that a list of this kind should be prepared after an influx of money into the office?—That is the reason I say we would take it yearly.

4390. A very large sum of money is received at stated intervals, and if a list of this kind were to follow as soon as convenient, it would give more information!—There was no prescribed period, even by the order.

4391. For instance, if it were submitted quarterly, it would be of very little use at the end of March. The collection is not advanced during the first quarter of the year. The collectors are employed with other duties, and the collection, to a certain extent, is suspended whilst these duties are being performed!—I repeat that we would be quite satisfied to get the return even annually.

4392. Chairman.—If you got it at the beginning of November or December each year, it would be a very convenient time!—What we have sought from time to time is to get that information in the month of January after the collection is over. We did not press for it during the collection; but it is the names of those who were unable we wanted to see. If we got it once a year after the collections close on the 1st January I think that ought to be convenient to the office.

4393. Is there anything more, Mr. McFarlane?—I happened to be chairman of a Committee both of the North and South Unions and the Corporation, considering a change in the law for the collection of the rates; but I think the resolution came to on the occasion was adopted because they were unaffected by the Collector-General, and we were anxious to amass in his wisdom as to the changes that would give him more power.

4394. We have got the bill before us!—Several gentlemen, noisily agreeing in that showed our desire to say why we could not facilitate the Collector-General, and that having regard to his responsible position, when he recommended that bill, we ought to support him, which we did, considering that our own unions were embarrassed by the non-collection of our rates.

4395. You think that a great deal might be done with the law, as it is, and some changes in the office!—And the auditing of the accounts. We attach very great importance to the auditing of the accounts. In some of our own printed accounts, as an illustration of the intimate connection between the collection of poor-rate and Grand Jury cess, there is an amount of £36 expended through the County Surveyor, an officer of the Grand Jury, towards sanitary purposes, merely because it was surface drainage, and that portion ought to be paid by the Grand Jury One.

4396. You have to pay it out of your rates!—We should get that from the Grand Jury. Under the Sanitary Act there is so much engineering to be done—it is no harm to refer to it, for it is the same in the city—that we should be in favour of keeping up the consolidation of the rates. There is such an intimate connection between the keeping of the streets, the scavenging and cleaning for sanitary purposes, partly a matter of Grand Jury cess, and partly a matter of poor-rate, it is a very important public question that there should be a consolidation of the rates all over the country. We pay over £1,000 a year, as will be seen by the abstract of accounts (put in) for sanitary purposes

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Mr McAdam.

4397. It was suggested that there might be some economy of time by having a different system of allocation—Where you present when Mr. Perry was examined to-day—I was not.

4398. At the present time the amounts are allocated each week, and that allocation is one that goes into the most minute detail. In point of fact the amount which each Board gets at the end of the week is the precise amount it should get, and Mr. Perry mentioned that the clerk employed making out this system of allocation takes four days in the week to do it, and he suggests that an amount should be allocated to the Boards on account—that is, not brought down to a penny or a shilling, but that the various Boards should get the money, and the accurate allocation take place only once in three months. The result of this he said would be a saving of time in the office. There is a difference of opinion as to whether it would effect a saving of time. On looking at it from the point of view of the Boards, would you approve of that change or see any objection to it?—We would rather have it done weekly.

4399. Weekly!—Certainly. First of all as regards the collection of the rate, the rate-payers could not understand why at one time in the year we would have £2,000 to our credit, and then find upon striking in two months from that a heavier rate than the year before. The result of that was that three or four years ago we were in a difficulty with our bankers. We could not induce the majority of the guardians to look sufficiently into the account and see although we had money to our credit in the bank, before the end of the year we would be £3,000 or £4,000 in debt in fact. The bank cannot lend us interest, and therefore it is sometimes necessary to be in debt to the bank £2,000 or £3,000 or £4,000, and I think that would be added to very much by not getting the weekly amounts. Thanks to the present Secretary of the Bank of Ireland, who saw the position we were in and suggested that as we could not pay them interest for the loan of money we should have an account current, and that when we had so much money to our credit

they would allow us interest and have a separate account. In that way there is a sum of £175 odd allowed us by the bank for interest, though we were a good portion of the time in debt to the bank in consequence of the collection not being sufficiently early in the year.

4400. The suggestion was not that the money should not be transferred to the Boards as heretofore, but that the accurate allocation should not be made, but a transfer on account, going as near as could be under the circumstances, and the accurate allocation made quarterly!—That might be done.

4401. Mr. Pinner.—The effect of that would be to hand you over your money earlier than now, because the matter would not be delayed for calculation!—We would have no objection to that. We had an illustration of that very lately, owing to some delay in making out the account accurately. Since the sitting of the Commission we were told the reason we got an weekly return, I think for a fortnight, was that the staff were in attendance on the Commission here; and it put us to a great deal of inconvenience, for at that time we had again to ask the bank to give us a couple of thousand pounds.

4402. But under the proposed system you would have had a large portion on account on the 1st January, because they would not have to make a calculation!—The suggestion came from me "If you cannot make up your account for the work, send us in most on account." It has been done within the last month.

CHAIRMAN.—It is really a question of economising time in the office, and it is one of those things with regard to which there are arguments for and against!—It is entirely a matter of detail in the office; but though it may cause a little pressure to allocate weekly, it would be better to get the money weekly and have the accounts made up weekly; because it seems owing to the system of accounts in the office, if they get a few weeks behind they will find it rather hard to pull up. We feel there should be neither a pressure to have the accounts made up at the end of the week.

Mr. Evans.

#### MR. JOHN H. EVANS EXAMINED.

4403. CHAIRMAN.—You are secretary to the Bathshire and Bedfords Commissioners?—Yes.

4404. It has been mentioned in the course of this inquiry that your Commissioners, under a local Act, possess powers for the purpose of enabling them to levy rates which the Collector-General of Rates in Dublin has not got, and it has been suggested that it would be desirable to assimilate that power; so that, so far as the collection of rates is concerned, the Collector-General of Rates in the city would have the same power as the Commissioners in Bathshire and Bedfords. For information in respect of that we wish to have your evidence. What rates do the Bathshire and Bedfords Commissioners strike?—An improvement rule.

4405. To what extent have you the power of imposing that rate? What is the maximum?—Two shillings in the pound. Except for a sinking fund, and interest rate or a sanitary rate, we have been advised we have full power to raise it, but the power under the special Act of '47 limits us to 2s. in the pound, except with the consent of a meeting of the ratepayers, and the limit is 2s. 6d. then.

4406. What is the average rate you strike?—Last year for the first time it was increased to 2s. 6d.

4407. Before that was it more than 2s. 4d.?—No, and on two occasions it was as low as 1s. 6d. and 1s. 8d.

4408. How many collectors have you?—Two.

4409. Are they paid by poundage?—No, by salary.

4410. What amounts do they collect?—The district is divided as equally as possible. We take the maximum and have an east and west district. Last year the rates being 2s. 4d. one collector had £3,400 and the other had £3,200.

4411. What salary do your collectors get?—One collector got £160 last year. The other collector was only in for two years, and his salary was only £13. This year it will be higher. They got an increase since the 1st January last.

4412. That would be about 2*d* per cent. cost of collection!—About six pence in the pound. My Board do not wish to pay the collectors by pounds. They prefer giving a salary.

4413. What account of loss if any has there been in the collection during the last two years?—The loss has been very little, no loss whatever in fact. There was a rate struck on the 1st January, 1877, a rate of £10,832, and up to last Monday the amount paid is £10,730, being only £102 altogether outstanding.

4414. And the year before that what was £?—About the same amount. I can give you a few lines which will show it. Our losses during ten years previously on outstanding rates was only £35.

4415. Are unoccupied premises subject to rating?—They are. There is no exemption.

4416. Who pays the rates in respect of such premises?—The next incoming tenant we make pay these or the landlord, or the owner.

4417. Is it the occupier whose name you put down as being personally liable?—All occupiers over £10, and owners under £10, that is clearly defined in our Act of Parliament.

4418. Give the reference to the section?—The 40th section of the 10 & 11 Vic, chap. 263, land and personal, the 40th section makes the owner the person rated when under £10, and under the 41st section where the owner is not named the person receiving the rent is designated the owner.

4418. That is where the owner is not known!—Yes, it is sufficient for the purpose of the rate that the receiver of the rent is deemed the owner.

4419. Whom does the rate collector go to in the first instance to receive the rates?—Our district differs from others in this respect. A great number of the landlords pay the rates, and in those cases when the landlord pays the rates, the collector never goes to the occupier as he is aware the rates are paid by the landlord. Curiously enough in one district the collector has more cases of landlords who pay the rates, and the other collector more occupiers.

4420. The collector has the right to collect the rates at the premises themselves, and if the rates are not paid he has the right to distrain!—Yes.

4421. He has the right always to go against the occupier whether the occupier is primarily liable or not, securing that he does not get the rates from anyone else!—Under power of the Act of 1863, he can go against the premises; the Act of 1847 only gave us power against the person rated, and that was our difficulty.

4422. When you had only that power was there a legal deficiency in the collection?—In 1867 our amounts varied from £400 and upwards, and now they are down to a minimum.

4423. Before 1863, your only power was to go against the person rated!—Yes, we had power to summon them and under a decree to follow the property anywhere, but it was attended with great difficulty.

4424. Before 1863 were unoccupied premises rated?—Always.

4425. Then of course you got the decree against the owner?—Yes.

4426. Since 1863 how is it that you make the premises liable?—By the power we possess under the section of the Act.

4427. How do you work out the section of the Act? Do you wait until another tenant comes in?—That is what we do.

4428. If there is any arrear of rates, have you power to sell the premises?—I will read the section of the Act which I think is very clear. It gives very wide power. In the 3rd section—

"In addition to other powers for the recovery of rates, the Commissioners may distrain for payment and recovery of rates under this Act, and in case of sufficient distress not being found, to recover the amount by action, pleas or other proceeding the Court may direct."

4429. That is the later Act. Is there any definition of owner there, except the definition in the other Act?—None. The sole definition of owner is in the Act of 1847. Infact it was in consequence of the difficulties we were under, under the Act of 1867, when we wanted to amend the Act attacking a new district, that I suggested this clause and I wrote the clause myself.

4430. Was there any opposition to that Act of 1862 before the Committee of the House of Commons?—The Grand Jury objected, but it was a mere technical objection.

4431. Was there any discussion on that section you read?—Not that I remember.

4432. I believe in the old Act the premises even when unoccupied were liable to rates; has that ever caused dissatisfaction in Rathmines or Rathgar?—It has at times of course. Owners think badly of paying for premises which are unproductive, but Rathmines and Rathgar were subject to the Grand Jury rate, and there is no exemption from the Grand Jury rate.

4433. You have got the improvement rate as a substitute for the Grand Jury rate?—Yes. There is no exemption from Grand Jury rate in any part of Ireland that I am aware of.

4434. Is there much house property in Rathmines unoccupied?—A mere trifling present. There are not many houses that could claim exemption for non-occupancy.

4435. If there was a change in the law made in Dublin as regards the collection of rates, such, for instance, as to render unoccupied houses liable for the

rates, do you think it would pose more hardly on owners of property in Dublin, where there might not be so great a demand for houses than in Rathmines or Rathgar?—It might. From my experience of collections, I find making the owners pay has the effect of making them more anxious to let their houses.

4436. I would imagine that owners, as a general rule, would be anxious to let their houses rather than they should be unproductive!—I don't know that.

4437. Have you often to go into court to sue for rates in the township?—Since the time of the introduction of the clause into the Act of 1862 it was only three times put in force, and never to extremes.

4438. In what way was it put in force?—Making distresses. There were only three distresses made within the last fifteen years.

4439. Have you ever sued in the Civil Bill Court?—It was not necessary.

4440. It was never necessary to take legal proceedings except on three occasions!—Never, except what I mentioned within the last fifteen years.

4441. As regards the Pembridge township and Blackrock township, have the Commissioners the same powers you have under the local Act?—They have not the strong powers we have.

4442. At the time you drafted that clause in the Act of Parliament which you read had you any peculiarity for it, or had you any correspondence in reference to it before you introduced it into the draft Bill?—None whatever. We acted quite independently ourselves. The origin of the clause was the difficulty experienced at the Police Courts of obtaining success against occupiers. If a party was not rated, we could not restrain them, and before any distress or any other proceeding could be taken they would have left, perhaps, and the new party would not be liable.

4443. Were there many abortive proceedings at that time?—Several. The proof of it is the account of years to which I already referred.

4444. Do you keep your collectors in the same district always, or do you change them?—We never change them. My experience is that if a man makes a good collection in a district, it is not prudent to remove him from that district. He knows the right time to go to a taxpayer for the rates, and he knows there are times it is useless to go to him.

4445. What season of the year do you commence to collect the rates?—We commence at once on the rate being struck. Our rate was struck on the 1st of January last, five weeks ago, at £11,280, and £2,041 of it was lodged up to last Saturday.

4446. Is it a single rate?—It is payable in two months. The taxpayers have the option of paying in two installments or in full.

4447. When they pay both meetings together do they get any rebate?—None whatever. About one-sixth of our taxpayers pay both together.

4448. When do you insist on the first moiety being paid?—We don't take payment until after the 1st July. We could not, as it is optional with the taxpayers to pay it in one moiety or two, and we could not get a decree against them.

4449. What season of the year have you the rate books ready for collection?—The 1st of January in each year. We have very little rates out on the 1st December. We have not £100 out on the 1st December.

4450. As regards the preparation of the books, is the same course followed in your district as in the Collector General's office of preparing the books, or do you let the collectors prepare them?—I prepare the statement, and the collectors copy their collecting books from that, but both collectors have them the very day the rate is struck. The rate is made out on the 1st of January, and the collectors are issued their books before 12 o'clock that day. We find it a great advantage for our collectors to get out early.

4451. Are there many premises in Rathmines let in tenements or in rooms?—Not many.

4452. In cases where there are such have you ex-

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perceived difficulty in finding who are the parties who are responsible for the rates—The £10 valuation covers that. The class of holdings of that kind are not above £10.

4454. Generally speaking, you say the landlord pays the rates?—Not, generally speaking, but a good deal.

4455. Do you know whether in any of the townships there is a provision in the Act giving a person who pays the entire rate early in the year a rebate in consequence of paying the rates early?—I do not. I often heard it suggested and spoken of, but I do not think that it would act.

4456. Why not?—Because the people who pay would come in whether they get a rebate or not, and no rebate would induce others to come.

4457. There is authority given under some Act of Parliament, that where the occupier of a house is rated, if the landlord chooses to come in, he may compound the rates. Do you know of that?—I heard it suggested some years ago, but it was never carried out in any place that I am aware of.

4458. In Rutherglen it would make no perceptible difference?—No; it would not.

4459. I suppose your collectors have nothing to do with the franchise?—Nothing to do with the franchise. A few years ago they had to prepare a general list which embarrassed them very much. They have nothing to do with that of late years.

4460. Who are the collectors who deal with that?—The poor rate collectors.

4461. Your collectors have nothing to do with anything except the collection of rates?—No.

4462. Do they engage in any other employment?—No, the Board don't allow them. They are obliged to give their full time.

4463. You speak of one collector being a new man, do you increase with length of service the salary?—No; it is left to the consideration of the Board. There is no rule.

4464. Have you done so in any instance?—We have a collector who has been in the service for ten years and he gets a larger salary than the other. We had only four collectors since the formation of the township. The first retired and the second got into bad health.

4465. What fund have you to apply to separation?—Had it not been for the Superannuation Act, which passed a few years ago we had none, and until that came into force, we could not superannuate an officer no matter who he was.

Mr. EDMONDSON.

4466. CHAIRMAN.—I believe an association of which you are the honorary secretary has recently been formed of persons who are liable to be called on to serve as jurors in Dublin, an association for their own protection?—Yes. It was established at my instigation in 1873. We found there were errors in the summoning of jurors, and other irregularities, and we combined to form this Jurors' Association primarily to have those errors and irregularities investigated and corrected as far as possible.

4467. Are there many members belonging to the association?—Several hundred. I don't know the exact number at present.

4468. Is there a committee formed?—Yes, an honorary committee. Mr. Edwards, whom I see here, is our honorary secretary.

4469. Our inquiry is confined to this.—To ascertain that the collectors of rates in the city, and also the staff in the Collector-General's Office discharge in a proper manner the duty the law imposes upon them. We don't seek to make any suggestions as regards the amendment of the Juries Act, but it is our duty to see that as the law stands, the Collector-General's Office and the collectors themselves perform the duties the law imposes on them, and that there is no negligence or carelessness in the performance of those duties. It is with reference to that we wish information?—I understand clearly.

4470. Is the effect of that Act to enable you to pay the superannuation out of the rates?—Yes, it is.

4471. I suppose there is no staff required in the township as regards the collection of rates beyond the two collectors?—Two collectors only.

4472. They make lodgements weekly?—They lodge every Monday morning, and furnish a return of the collection at the same time which is checked by me, and the bank lodgment is produced. These returns are checked over by our audit committee once a month and certified.

4473. You in your office keep separate books for the collection of rates?—Yes; the collectors' books show the amount assessed to them, the amount collected each week and uncollected.

4474. Do you keep that account with each of your collectors?—The collector's book I speak of is made out to a ledger account. I will produce the book to-morrow if you wish. It shows each Monday how much is set and how much is collected.

4475. Is that book balanced at the end of each year?—It shows the amount uncollected at the end of the year, and that is brought to the account of the rate book. It shows the name of the party owing the amount, and why it was not collected.

4476. Do you ever write off any of those amounts as bad debts?—I have only three instances of having to strike them off, that is, where houses became dilapidated and we had no means of getting it.

4477. Since 1853 there were two or three instances of it?—That is all.

4478. Before that how did you deal with it?—Brought them before a committee which decided if they were collectible, and if the committee decided they were not collectible, we wrote them off.

4479. Who audits your accounts?—Now the Local Government Board audited.

4480. Mr. BROOKS.—There is no public list of the ratepayers in Rutherglen?—No, except a list prepared for voters at the time of election for our own purposes.

4481. Is that list made public?—Yes, under the Act of Parliament anyone applying for it must get it.

4482. Is the amount for which the premises occupied are rated also published?—Oh, no, except in the rate book; the rate book shows everything.

4483. I don't know whether in *Thom's Directory* such information is set forth opposite the premises?—It is.

Mr. THOMAS EDMONDSON examined.

4484. What is your idea of the duty of the collectors under the Juries Act?—They have to get the names of the men liable to serve as jurors, and to make the usual annual return to the Collector-General's office.

4485. As to these reforms, there is a slight discrepancy between the two Acts of Parliament. The returns must show the exemptions and disqualifications?—Clearly. That is one of the points to which we drew the attention of the Collector-General's office some time ago.

4486. There is a section in the recent Act of Parliament that the names of jurors who are disqualified or properly exempted, should not appear on the lists, but on a form supplied, there is a column in which the exemptions are stated?—That is on the principle.

4487. As a result, assuming that the names were properly performed, it would make little difference whether the name of an exempted person was omitted altogether or put in with a statement of exemption?—I think, as far as the investigation of my committee is concerned, it is important the ground on which any one's name is omitted should be set forth in a proper column. We take the list as returned, and unless we have the reasons for exemptions it is impossible for us to obtain the accuracy we desire.

4488. Your view as to what should be done is that the name should appear, and that the exempted person should have the cause of the exemption stated in a

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column, so as to give an opportunity for investigation?—Clearly. Precisely as is done in the case of the County Juries List. There is a book on the table which shows that.

4489. Let us see that book, please. This follows exactly the terms of the present in the Act of Parliament?—Yes.

4490. Is there any difference between this book and the book kept by the Collector-General?—The Collector-General provides a column in his book, but it is not made much use of.

4491. As a matter of fact I believe the advice given on the part of the Government to the poor rate collectors throughout the country, is to keep such a book and have it filled up, stating the various causes of exemption, whether the person is a clergyman, whether a person is over sixty-five years of age, &c., but I am not aware that the Collector-General got any special directions on that point. They appear to have acted differently!—Yes.

4492. Do you think it would be desirable to follow the practice in the counties showing the cause of exemption, whether because of age or otherwise?—Certainly, as a check on error and possible favouritism in granting a name, supposing such a thing were possible.

4493. That is one change you would suggest. Is there anything else?—In some cases the collectors ought to exercise more care in inquiring and replacing the lists of those liable to serve on juries. We have had occasions to point out some errors to them. I wrote myself pointing out some half dozen of names which I picked out from my own personal knowledge, and in respect of which there were gross errors which should not have occurred. In consequence of that the Collector-General exercised more care on the part of the collectors in future.

4494. There are two classes of errors which might be made by those who are engaged in making up these lists—one is that names may be put here which ought to be omitted or rather that names may be put in of those who are exempt, and the exemption not stated; and then on the other hand there may be the opposite error—that the names of persons who ought to be jurors and who ought to be on the juries list, do not appear there. Has your attention been called to these juries lists to the names of persons whose names appear there without a statement of exemption or disqualification when in reality there ought to be such statement. Have you met with any such cases?—I have met with numerous instances in which persons over age are inserted in the list, and no ground of exemption put opposite their name.

4495. Do you think that that is the largest class of errors—the case in which persons are put down who are over age, and the fact of their being so not inserted?—I should think it is, but as I have not myself personally attended the Revision Court I am unable to say definitely. The assistant secretary of the association attended the Revision Court on the occasion of its last sitting, and he will be able to speak on the point to which you refer better than I can.

4496. What would strike us at first sight as the thing for the collector to get information upon is the age of the juries. Is there any way in which you would suggest the collector could get information upon that point that he does not use now?—I think that when once anyone's claim to exemption is established satisfactorily either to the Collector-General himself or in the Revision Court, I do not think it should be necessary for that gentleman to have to come every year to the Revision Court to claim his exemption, but I think it should be recorded carefully that he is exempt, and that he should have no further trouble in the matter.

4497. Have you found cases in which a gentleman was exempt, being over sixty-five years of age, and in the following year the same name appears on the list—have there been such cases to your knowledge?—This is the first year in which the age has

been raised to sixty-five. It was sixty up to last year, and the consequence is that I suppose everyone previously exempt has been put on the list this year, because though they were exempt last year by reason of being over sixty, they have no legal claim to exemption this year if the person is not over sixty-five years. I should state in fairness to the Collector-General that this year in preparing the list there was that difficulty. But in every future proceeding in connexion with a change in the law it is desirable that a note should be taken of all the changes and claims for exemption, and that parties who have this year proved their right to be exempted, will not be put to the trouble again of going to the Revision Court to prove their claim afresh.

4498. Before this year did you find that the names of gentlemen previously exempted by reason of being over sixty, appeared on the list for subsequent years?—I have not unfortunately been in court myself on juries; I have seen gentlemen come forward and demand claim exemption from service on the ground that they were over age.

4499. But then have they also stated that they had ever satisfied the Revolving Barrister or the Collector-General of facts of that fact, and that yet in subsequent years they had been put on the list?—That I am not able to speak to.

4500. I suppose you will agree with me that there is some excuse on the question of over age for a collector case putting a gentleman on the list who subsequently states that he is over sixty years, because sometimes it is a delicate thing to get information about a gentleman's age; but there is no excuse for it being done a second and third time. Have you observed at all whether such a thing has been done a second time?—I cannot say of my own knowledge that it has.

4501. So far as regards age. Have you found that gentlemen exempt by reason of their professions—or of their being apothecaries for instance—I think that is a class specially mentioned in the Act of Parliament—sometimes appear upon the Juries List, & not being stated that they are exempt. Have cases of that kind come under your notice? I cannot at present remember any specific case of that kind.

4502. Do you know the provisions of the last Jury Act—that of 1856—which introduces new qualifications for juries apart altogether from the composition of premises—such, for instance, as men who are freeholders and so on. Is it your experience that that clause of the Act has been worked at all by the collectors, to any great extent?—Yes; I believe they have worked that clause. Another qualification was that of directors of public companies, and I know of my own personal knowledge that a great many directors of public companies have been put on the list who were not on it before. Some escaped to my knowledge, but it was only reasonable to expect that such would be the case in the first year of the working of any new Act of Parliament.

4503. Were freeholders not in occupation put on the list in pursuance of the clause of the last Act?—I am not able to say.

4504. It is of course desirable that the Act of Parliament should be carried out as carefully as possible by the collectors!—It is.

4505. Then upon the other branch of the case—with regard to persons being omitted who ought to appear on the juries lists—have you had many instances of this brought under your notice?—There are a good many names that occur to me in comparing the list and going through the different streets, and we have a statement that we have prepared, and which is on the table in relation to that, which shows to each street the names of those who are returned as jurors, and the names of those who are not returned, and also the valuation. There are a great many names which appear to be omitted—unless some reason can be shown, which does not appear on the surface, for their being so omitted.

4506. Have you found that to be the case in some

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of the well known streets of Dublin!—We have a list on the table which we have got prepared recently, which affords information on the point to which you refer. I don't say anything as to what may be the value to be attached to it, until we hear what can be urged in explanation of the discrepancies and inaccuracies in the list which it reveals. (Last handed in.)

4507. I see here, taking the first street that I come to, Hanover-street, and the person returns, for "No. 18, Thomas Pemberton." I suppose when you inserted that name it appeared on the jurors' list, and you have no reason to suppose that it should not appear on the jurors' list?—Certainly not.

4508. In fact, as I understand, there are only two names in Hanover-street on the jurors' list. Is that so?—Two names.

4509. You first put in the column on the left hand side the names of the persons in this particular street who are on the list, and then taking up the directory and comparing the names you find there are certain other names which ought to be on the list and there does not appear any reason why they should not be on the list, and you have made a record of them?—Yes, quite so.—Of course we are not saying positively that these names ought to be on the list, but to a certain extent they are evidence on the matter.

4510. Have you ever spoken to the Collector-General himself about the way in which the duties were performed by the collectors?—Soon after the formation of our association, about February, 1875, we appointed a deputation of members of our committee to wait upon the Collector-General. He received us with every mark of courtesy and gave us all the information he possibly could in relation to the subcommittee of our interview. We pointed out two or three errors there, in his office, and he undertook that every possible care should be exercised, and I think the collectors were particularly spoken to on that occasion.

4511. Were the errors to which the attention of the Collector-General was directed errors as regards names, or errors as regards principle?—Errors as regards individual names. For instance, if you will allow me to give an example of what I desire to bring before you—There was one case in which a party who had left certain premises for eighteen months, and besides had been a bankrupt, his name still remained on the list of jurors, whilst in addition the names of his two successors who had taken up the same premises were also on the list of jurors.

4512. Were these two successors in immediate succession, or were they two gentlemen who went into the place after the gentleman became bankrupt?—The premises were idle for an interval between the bankruptcy and the new comers.

4513. Did the Collector-General explain to the deputation of the Dublin Jurors' Association from what books the jurors lists were taken—whether from the assessment-book or a special list made out by the collectors?—I cannot remember as to the distance of time what explanation was made as to that.

4514. Because we have it in evidence here that the books kept in the Collector-General's office were only prepared once in three years, and several of the collectors who have been examined in the course of this inquiry have told us that when a change occurred in a person occupying a house, although they made a note of the change at the time in the collectors' books, misprisposing changes were not made and would not be made until the end of three years in the Ward ledgers, so that, of course, it would depend very much upon which of these books the lists were taken from?—Certainly, but I don't remember any information being given to the deputation upon that point.

4515. You don't know whether special lists are made out for this very purpose?—I don't know the method of procedure in the office of the Collector-General.

4516. The collectors are paid separately for the performance of this duty?—Yes.

4517. Did any member or members of your association stand at the review of the jurors' lists on the last occasion?—Our assistant secretary attended the year.

4518. Has he ever done so before this year?—No. We have not had an assistant secretary until this year.

4519. I suppose he will be better able to tell us what occurred during the proceedings of that court, and as to how the collectors gave their evidence and performed their duties there?—He will, no doubt, I suppose, be only once in the Revision Court for about half an hour.

4520. Attention has been directed in the press papers recently, and I think by some of the judges, to this fact, that as the year goes on very frequently in the November sittings there occurs a panel with forty-eight names upon it, or perhaps with even thirty-eight names upon it, and that a very large proportion of the persons whose names are there given are dead; that is observed to occur more particularly towards the end of the year, because the persons who do not answer to their names are not struck out, and as you get on towards the end of the year you get a greater proportion of names of persons who have not answered. Has your association been called to that, Mr. Edmonson?—Yes. I was present at first to account for the large proportion of names of dead men on the panel at the latter part of the year, or rather at the bottom of the sheriff's list I should say. That results from the introduction of a clause into the last Act on the subject—the Justice Procedure Act of 1876.

4521. What clause is that?—The clause I refer to provides that those who do not answer to their names shall be summoned again the next time a jury is required. Of course, the dead men are amongst those who do not answer to their names, and they are continually summoned—again and again throughout the year, until towards the end of the year the whole of the names of all who are deceased are collected, as it were, at the bottom of the list, and you will find that nearly 50 per cent of some of the panels are constituted in that manner.

4522. Had you any opportunity of inquiring as to whether a considerable portion—a very large proportion of these names of dead men are the names of persons who have died in the course of the year?—I cannot speak from actual knowledge of individual cases, but it will be manifest that in a large constituency like this there will be always a considerable proportion who will die after the lists are made out, even assuming that they were prepared with the greatest accuracy.

4523. It struck me whether in so far as these names were the names of persons who died in the course of the year, say blame could be thrown on the Collector-General of Rates, or not of the collectors. Have you made any inquiries into that?—No; personally I have not, but I was so impressed with the view you have just given expression to, that that blame was being cast upon the Collector-General's office in the case of the dead men, that I wrote myself to the papers trying to explain the matter, and showing that the Collector-General's department should not be blamed conjunctly.

4524. I had not seen your letter, but I saw the observations in the newspaper in the first instance—I may be permitted to mention that our association proposes to remedy that by making periodical applications to the Judge to have the names of the dead men struck out three or four times during the year, and by this means much public time will be saved, and vexatious delays avoided.

4525. As the list stands now, the collectors and the Collector-General have nothing to do with any proceedings of that nature. After they prepare their lists, and the lists are made out, they have no further duty imposed upon them in connexion with what you allude to?—No duty is imposed upon the Collector-General, or any one. The remedy is effected simply by appearing before any Judge, and making applica-

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see.

tion to have the jurors' book forwarded, and, upon satisfactory evidence being adduced, the application is accorded to. In that way the names of dead men could be removed periodically.

4526. From the result of your observation could you say whether the collectors in Dublin have discharged with reasonable diligence and zeal their duty under the Juries Act, or whether there has been negligence on their part?—I think there must have been some unawareness of responsibility on their part from the cases of error which have come before me personally—those which I pointed out myself personally about two or three years ago.

4527. Do you think any improvement has taken place lately—within the last year or two?—Well, I could hardly express an opinion as to that. From what little I see myself in the Revision Court the short time I was there I must say that the collectors seemed most anxious to afford every information possible. I think it is very desirable that there should be some better means for the collectors to arrive at the names of those who ought to be on the jury list. I think there ought to be something in the way of a form that the collector could leave at every one's house to be filled up, and I think the filling up of that form accordingly should be made compulsory, and I think there ought to be penalties for filling that form up wrongly or in any way attempting to deceive. Then we shall have some chance of obtaining a correct and proper jury list.

4528. The collectors called attention to the fact that great efforts have been made by people in Dublin to evade the liability of being put on the jury list, and consequently the informants that they get from the houses has misled them, and that has gone home in the evidence of the two revising barristers, who say it has come before them in the course of the revision of the voters' list that ladies have been returned as being owners of houses with the view of avoiding or preventing the names of their husbands appearing on the jurors' list. I suppose there is no doubt that those statements are true—I have no doubt they are. I myself have known a case in which employers have said to their employees—"We cannot allow you to be going off to serve on this jury and so forth; you must disqualify yourself, enter your premises in the name of your wife—or something of that kind, and I have no doubt there are many other cases of the kind.

4529. Ms. Fawra.—And to guard against that you propose to inflict a fine?—I would propose to meet each of these of that sort by instituting a fine for wrongfully filling up the form that I suggest should be left at each house.

Mr. WILLIAM GROVES

Mr. Edwards

4530. CHAIRMAN.—You are Assistant-Secretary to the Dublin Juries' Association, and have been so for some time?—Yes, about six months.

4531. And you attended in that capacity at the last revision?—Yes.

4532. The collectors from the Collector-General of Rates Office were there?—They were.

4533. Had you an opportunity of observing, by the inquiries made of them, by the informants they gave, and also by the corrections made in the jurors' list, as prepared by them, whether they appeared to have discharged with reasonable care and diligence their duties under the Juries Act?—Well, I did not ask for any information from them; I obtained the information myself.

4534. Did many cases occur there before the revising barristers, in which names were inserted upon the lists without any exemption being stated, and as to which exemption ought to have been stated? Did you see any instances of that?—A great many—about 200 of which I was cognisant, but if time had allowed I might have discovered more.

4535. You would have that form left with the person liable to be rated, and you would make it an offence punishable by a fine if there was any wrong information given in that return?—Yes, and I would print with that form the penalty attached for erroneously filling it up.

4536. At the present time the collectors are entirely dependent upon the result of their own inquiries, and have not any power of making anyone give them information?—No, except that they put every one on that they think is liable to serve; and it is for those who have a right to be exempt to appear in the Revision Court to seek exemption. I think also for the purpose of the jury list that it is desirable that the collectors should not be changed from ward to ward, because as soon as a man gets to know the different ratepayers who are liable to serve on juries he is removed to another ward, and the work has to be done over again by his successor.

4537. Mr. BEARDS.—Do you suggest that there should be any change in the law which enables owners of large premises, such, for instance, as the Leinster Chambers or the Commercial Buildings, so to pay the rates of the occupier as to exempt a vast number of individuals of considerable standing and intelligence in Dublin? Do you know that such a practice prevails?—Yes, I know that in the case of the Commercial Buildings, that practice holds good. I think it would be very desirable that a number of gentlemen, of intelligence, who are thereby exempted, should be put on the jury list.

CHAIRMAN.—I am afraid that is not within the scope of the inquiry.

I think it would be within the scope of an inquiry to hear suggestions as to how the collectors would be enabled better to do their duty.

4538. Mr. BEARDS.—As the Secretary of the Juries' Association of Dublin, would you recommend that it should be part of the duty of the rate collectors to furnish the names of merchant occupiers?—Do you mean in such cases as you have already stated?

4539. Yes?—But they have no power to do so.

4540. Do you recommend that they should have power?—I would recommend that the law should be altered, so as to make them people liable, so as to give them power.

4541. Ms. PHILIPS.—Is it the duty of the collector to supply all the information you have mentioned with regard to the jury list?—Yes.

4542. Then you consider that they should be given the means of obtaining that information?—Certainly better means than they now possess.

Examiner examined.

4543. What was the character of those exemptions? Were they exemptions by reason of over age, or by reason of the persons belonging to particular professions or occupations which are exempted?—The exemptions were principally by reason of the persons having left the premises. There were also a great many by reason of the persons being dead. Then there were a great many persons, such as professional men, inserted in the lists. I wrote to several of the professional institutions, and they gave me a return of their members, and I compared them with the return of the Collector-General, but the Collector-General had not obtained information on the point, and the revising barristers, while these lists were not certified to by the institutions, would not accept them as evidence in the terms of the Act.

4544. Were those facts as to which you obtained information in this way, things that could have been ascertained by the collectors themselves?—Yes, very easily ascertained.

4545. Did it occur to you that the collectors did not use proper exertions for the purpose of obtaining that

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Mr. Brookes.

information—Well, there were one or two things in which—for instance as to pharmaceutical chemists—I think they might have obtained information upon it very easily.

4544. Were the cases of the persons having left the premises, and the cases of the persons being dead—cases in which those would have been difficult in the collector obtaining the information?—There might be a difficulty in this way—one the collector begins the collection and goes round a certain district, the first man from whom he receives rates might have died the moment the collector left his door.

4545. Did it appear in the course of the revision that some of the wards of the city were worse attended to in this respect than others?—Well I could not say that, I could not give each ward a divided opinion upon that matter. I think when I reflect upon it that there were several wards worse than others.

4546. Was attention directed to particular collectors who appeared to have failed in their duty more than others?—How, with regard to the information I have detailed?

4547. With regard to any part of their duties under the Juries Act?—Well I think in one or two particulars the errors were more glaring than others, but attention was not particularly directed to any one of the collectors, or to the manner in which they compiled their lists.

4548. What I want to know is do you see sufficient grounds upon which you could base a complaint against any one of the collectors?—I could hardly say I could base a complaint, I passed them off as clerical errors in one or two cases. I may refer to cases of men being returned on the list twice, in one place as "Sullivan," and in the other as "O'Sullivan." If it is necessary for me to refer to any case of this kind on the list I can do so.

4549. Mr. PHILIPS.—You attributed these to clerical errors?—I don't think such a mistake as that should occur. It is rather glaring, but I passed it over, and when I discovered it I merely directed attention to it.

4550. Was it complained to you as being a clerical error?—There was no observation passed upon it at all; it was merely referred by the revising barrister.

4551. CHAIRMAN.—Were there many names of persons claiming exemption on the ground of overage?—I might take that in this way—the lists prepared contained 6,820 names, and allowing for relaxations and exemptions, 3,379 are returned. 3,379 now appear on the sheriff's book for summoning.

4552. Were any struck off the list?—441.

4553. That would be twenty-five per cent, of a relaxation?—Yes, that is allowing for double entries—persons whose names are inserted twice on the list, and their ratings are amalgamated.

4554. Of course there might be some excuse for a name occurring twice upon the lists in different wards?—That is always done. The name is always put upon each ward list, even if he has property in six wards. He is put upon each; then the rate for the six wards is amalgamated, and the person returned on the sheriff's book for the total amount of the rating.

4555. A collector would not be justified in striking in the list the name of a man twice in the same way?—Not when the name is for the same rating; but for separate ratings he would.

4556. Would he?—He would.

4557. Then those cases must be corrected by the revising barrister?—By the revising barrister.

4558. You could not tell us what proportion of the number you have given arose by reason of the persons being returned on the lists who were exempt or disengaged by reason of being over age?—Not very well, I have not prepared such a statement, though I could have done so had that permitted. May I be permitted to direct your attention to the fact that there is a difference of about 500 names between last year and this year. I am referring now to the names returned by the Clerk of the Peace to the Sheriff. There were

8,822 returned for 1877, and only 3,379 returned for 1878—showing a deficiency of nearly 500. That occupies the whole list. Then from that the special persons book is made up of persons rated over £20.

4559. Do you account for that difference of 500 by reason of closer attention having been paid to the list for this year?—Yes, but still it shows a great falling off.

4560. Have you any power—has anyone power before the revising barrister to call his attention to names that ought to be on the list, and that are not there?—Yes; there is a provision in the Act of Parliament. I do not say, of course, that I have any power to attend before the revising barrister. They allowed me to attend at the last revision, and I was able to give material assistance with regard to the names of those I knew ought to be removed, and which would have remained on if I had not attended.

4561. But is there any power to bring before the revising barrister the fact that from the Juries List prepared and sent to the clerk of the peace, there were omitted a number of names that ought to be on it?—Yes, and he inserts those names.

4562. Have there been instances of such names being brought before the revising barrister at the revision?—Yes, taking persons who had left their residences—the names of those who had gone into their boxes after them, were substituted in a few instances, but very few—I should say very few in proportion to the number that I stated had left. I drew the attention of the revising barrister to the matter, and he returned the people on the list who were not so, and substituted them for those that had left.

4563. Now, the number of persons you say who were returned on the Jury List this year—is it 3,379?—3,379. I am speaking of the General Juries Book for the year 1877, and for 1878—the General Juries Book now in operation—3,379 are returned.

4564. That appears to be a very small proportion for the city of Dublin, of course the qualification for juries is much higher than that for the franchise, but there are close upon 31,000 on the list of voters!—No doubt. I am aware there should be more than that returned. There should be more than are actually returned in the first instance by the Collector-General namely, 4,850 names.

4565. Did you prepare that list yourself, or was it prepared under your supervision?—I prepared that list myself, but it has been very hurriedly got up. It was only copied this morning, and I had not time to go more into the names of it or compare it. I only got notice to attend here this morning. As regards the means of compiling it, I may mention that I have taken Thom's Directory for 1877, and I have compared it as against the Collector-General's book, and that in order to correct it further I have taken the Directory for 1878, and I have discovered that the same persons who were there in 1877 were there in 1877—the latter end of 1877—that was after the Juries List was prepared.

4566. At all events you inserted no name here that you had reason to believe was exempt from any ground?—I passed it over in the case of professional men.

4567. It might happen that there was the name of a professional man on the list that I was not aware of.

4568. Mr. BROOKES.—Now in Astoe's quay, I see the name of Mr. David McEvoy. Is he not the Chairman of a Limited Liability Company, in a position like that of Alderman McEvoy, and who would be exempted from service as a juror?—If he is the chairman of a Limited Liability Company he would not be exempt. He is liable by virtue of the Act of Parliament of 1876, as a director, freeholder, leaseholder, and so forth. These were new qualifications introduced into the Juries Qualifications Act of 1876. He may be over age, and even if so his name should be inserted. I may say, referring to the Chairman's observations with regard to the 20th section of the Juries Pro-

odice Act, as to the duty of returning these names, that before that Act was passed the same thing was required from the Collector-General. I refer to the Act of 1873 which is annulled or superseded by the Act of 1876, and it was imperative by that to return these names. I find that as lists were returned or compiled according to that.

4571. Is there anything else you wish to suggest to us?—Well I think there is nothing else except to corroborate the statement of my superior, Mr. Edmondson as to the means of obtaining the information. The English Act, 32 & 33, Vic., chap. 67, refers to forms being left with persons to make returns as to valuation. It says—

"If any person wilfully refuses or neglects to make any return wholly regard less than the Act within the time respectively limited (twenty one days), by the Act, he shall be liable, on summary conviction, to a penalty not exceeding £50. If any person wilfully makes a false return he shall be liable on summary conviction to a penalty not exceeding £100."

That would be of use to the collectors in ascertaining the information.

4572. Is there anything further you have to suggest?—Nothing further except to corroborate also the statement as to removing collectors. I might say that the party lists in some way affect the Parliamentary Lists. Persons resign their votes in order to escape serving on juries, and a great fallacy exists as regards Thom's Directory. Persons have omitted putting their names in it in order to escape being returned by the Collector-General as jurors to the sheriff's office. The desire of the collectors has been always to facilitate as much as possible the return of these lists, but the means they have of obtaining information are quite inadequate. The Art of Parliament, the Juries Qualification Act, has considerably augmented the work in the Collector-General's office. There are two or three columns more to be filled up under the new Act.

20 II, 1876.  
Mr. Edmondson.

Mr. HUGH M'INTYRE RE-EXAMINED

Mr. McIntyre

4573. CHAIRMAN.—Here is a list handed in by the Assistant Secretary of the Juries Association. He says properly that he does not place much reliance on a list that is made up to any great extent from Thom's Directory, and of course persons may not have been returned for many reasons.

4574. Now as to this name, Charles Gillham, Wellington-quay, he is not on the jurors' list!—He is dead.

4575. He was dead when you made your list!—I have not returned him.

4576. CHAIRMAN.—What year is this for?

Mr. Edwards.—The present year.

4577. CHAIRMAN.—Then there is a gentleman here, Richard Bellamy, No. 16. What about him?

Mr. McIntyre.—He is dead, sir, and not returned.

4578. CHAIRMAN.—Then No. 21, Thomas Campbell—William Kearney, painter (of Kestenny, Ruthin) is in that house.

4579. That is No. 25!—Yes, and 26 too, and they actually qualify out of that for the ministerial franchise.

Mr. Edwards.—I might draw attention to these names on my list, when there is no person returned for the house. If I happen to give a wrong name, or a person dead, I see there is no other person returned for it.

Mr. McIntyre.—Kearney, Brothers, are returned for 25 on the Juries' list.

4580. CHAIRMAN.—No, certainly not!—There might be an exemption in that case.

4581. You have not got them down at all!—No.

4582. What about No. 27?—It is the same party.

4583. In the Directory it is John Cowan that is down!—That is an exemption. He got off owing to his delicate state of health. He is a magistrate.

4584. Did the revising barrister take him off?—He took him off.

4585. When did he take him off?—Last year.

4586. Then that should appear in the jurors' list!—The only power he has to take him off is by the section which says that men may be exempted for physical or mental incapacity. He got off before his delicate state of health. I was not in the ward in 1876, and his name does not appear.

4587. Then No. 28, Patrick Bracken!—There is no such person there; he is gone away.

4588. Who is there?—"Owner," is the name of the party returned. Wynne was the name of the party who was in it.

4589. Have you got Essex-quay in your collection?

—Yes.

4590. Look at 10 and 11 Essex-quay!—I have 9 and 10.

4591. Do you see the name of Edward Loderetter, a goldbeater?—He is not on the list. It is Joseph

Martin. It was Maria Martin, and I altered it to Joseph Martin this year.

4592. Then at 10, Essex-quay there is a person named Floring!—Alice Fleming.

4593. Of course, she is not on the jurors' list!—No.

4594. No. 29, Francis King!—The name returned is Hugh Denselly; set in tenements.

4595. No. 27, Charles Weeks!—Charles Weeks is there now.

4596. Why did you not put him on the jurors' list?—As the representative of John Weeks I got the name of Mary McCormick. I subsequently got the name of Charles Weeks. The master is in Chancery.

4597. You have no person in your jurors' list?—No, it does not appear.

4598. Look at Wood-quay!—I have not got that word.

Mr. Edmondson said—I must say as regards Mr. McIntyre's word he appears to have prepared it very carefully. I wish to draw a comparison of the discrepancies between their work. I think that the drift of his evidence shows that returns should be made of the persons dead, and left.

4599. CHAIRMAN.—That is, in other words, that the first column should be filled up with exemptions?—Yes.

I had prepared a return of directors—I mean of companies whose directors are situated in Dublin. That return I have mailed, but I find that a great many directors are not returned, and it has not been improved between last year and this year. 328 directors, leaseholders, managers, &c., outside the ordinary rating qualification is the number returned for the present year, and it was 377 last year, that shows a falling off of 49, so that it cannot be accepted as an exemption that would facilitate matters with regard to returning directors. I think there should be a great many more leaseholders and directors retained. It is a fractional thing as compared with the other numbers. The clause in the Act is of no use unless they can return names.

4600. CHAIRMAN.—Isn't it possible that to get a correct list of directors and leaseholders would be a difficult thing?—Yes, and as to leaseholders also it would be a difficult thing to obtain information.

Mr. Moylan.—A great number of directors are over age.

Mr. McIntyre.—A great number came last year and got off, on the ground of residing twelve miles out of the jurisdiction.

Mr. Edmondson.—For obtaining the information in the Collector-General's office as to average there should be a form of declaration that could be made there, or they should have power to compel a man to give a declaration. It would save trouble if it was done in the office, for some people did not like going before the

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Mr. McTigue.

Revising Barrister, and it would save trouble in the Courts as well. In England the practice with respect to that was that if a person is not exempted at the Revision Court he will not be excepted by the Judge during the interim of each revision.

4603. CHAIRMAN.—The Collector-General has no power whatever to make any one to make a declaration

Mr. Taaffe.

Mr. MICHAEL P. V. TAAFFE re-examined.

—4603. CHAIRMAN.—Have you anything to add?—The first matter I wish to draw attention to is this. Mr. Edmondson said the jurors list was not made out in the same way as that for the county, and you knew not that the reason possibly was that instructions were given by the Government to the clerks of the unions, and not to the Collector-General. I want to mention how that thing occurred. When the precept appeared to be directed in the first instance, the Collector-General took the opinion of Mr. John O'Hagan, and acting on that he returned only persons who were qualified. The Revising Barristers expressed doubt as to whether he acted properly in that case, and they directed the Clerk of the Peace when forwarding the precept in July last to call the Collector-General's attention to the fact that he had not complied with the precept on the former occasion. The Collector-General then took the opinion of the Sub-collector-General, who told him that it was unnecessary to return the names of the persons who were exempt, and that was the reason they were omitted from the list. If they were given it would add enormously to the expense of preparing the lists, both of printing and stationery.

4603. I would be sorry too that there was a legal obligation to return them, for the last section of the Act of Parliament shows it is not necessary to do so, but it would be convenient if it were done!—Now with regard to the books from which the lists are prepared, it was said that they were only prepared from the rate ledger. They are not prepared from the ledger but from the rate books, and they are the correct form. With reference to the number of persons who got off being returned as directors of public companies this rule, the falling off can be accounted for by the fact that all the insurance agents in Dublin got off this year. We returned them as managers and they came up as a body before the Revising Barristers and proved that they were not managers but merely resident secretaries—that is they were not the real occupiers of the premises—and the Revising Barristers were of the conclusion of striking them off.

4604. That is because they were not the rated occupiers of premises!—They were in some instances, and we took it that they were managers in Dublin. They said they were merely resident secretaries—that

of that kind!—But I suggest that he should have the means of obtaining correct information.

Mr. Moyles.—A great number have made declarations. The late Mr. Haughton, Chairman of the Great Southern and Western Railway had that exemption.

the managers of the companies were the only persons liable to be put on the jurors' list.

4603. If they were rated for the premises would they not be put on?—The Revising Barrister had otherwise—that as secretaries they were not to be put on. Now as to the fine for not giving information, unless it was substantial I don't think it would be of any use. A gentleman would elect to pay £2 or £3 sooner than he would have to serve on juries. They think that would be the cheapest possible way of getting off the jury list, and they would pay it gladly.

4604. CHAIRMAN.—A great number of people would pay a fine of £2 or more to escape being on the jury list, who might not make a false declaration under their hand!—Yes, but they would go in and make no statement at all. Then as to getting information from persons qualified as jurors I could tell you of the enormous difficulties the collectors have to contend with. A gentleman came to me himself and stated that he was overage, and I have not the smallest doubt that he was. He went home and told his wife, and she was so much annoyed that he came back again, and begged to be put on the list, and he remains on it to the present moment. Another case that comes under my notice was this: a person occupying a house in one of the first streets in the city said it was his mother's house, and got a deed prepared to his mother, amounting £10 for his interest, and he is occupying the house at present. He says it is not a rated property. There is another case that Mr. Edmondson mentioned, where a man was reported to have left and the information the collector got was "gone away,"—that he had left the premises altogether. I happened to be in court when Mr. Edmondson handed up an envelope that had been addressed to this man from the Juries' Association, and which was returned to the Juries' Association marked "gone." Now I met the man on my way to the court and I was able to prevent his name being struck off. No information had been given to the collector.

Mr. McTigue.—I know he was there the week before.

The inquiry was then adjourned till the following (Tuesday) morning.

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NINTH DAY.—TUESDAY, FEBRUARY 12, 1878.

Present.—HUGH HOLMES, Esq., Q.C. (Chairman); MAURICE BROOKS, Esq., M.P.; and ALFRED J. PHILIPS, Esq., together with THOMAS BROWNE, Esq., Secretary.

Mr. Byrne.

Mr. JOHN BYRNE examined.

4607. CHAIRMAN.—Mr. Byrne, I believe you are now the Clerk of the South Dublin Union!—Yes.

4608. And for many years you were a member of the Corporation!—I was a member of the Corporation for about fifteen or sixteen years.

4609. During that period has your attention been directed to the Collector-General of Rates' office?—Yes, very much.

4610. Had you occasionally yourself interviews with the Collector-General of Rates, or with members of his staff in reference to the system of collection of rates in Dublin?—In reference to particular points which came under my observation.

4611. The reason I asked you the question is, it was mentioned here, that one matter which attracted the attention of the Commissioners a good deal, namely, the fact that there was no entry of arrears in their books of any kind from 1870, was brought by you, I think, to the notice of the Collector-General in 1874!—It was.

4612. What were the circumstances under which you brought that to his notice, do you remember?—I purchased a property in the Leased Estates Court; and previous to the settlement of the schedule of debts and incumbrances I went to the Collector-General's office to ascertain what rates were due on

the promises or sense of them, and I then found that the ledgers were not written up. That led to a controversy between Mr. Taaffe and myself which was not of a satisfactory kind, I considered, and I brought it under the notice of the Collector-General. Mr. Taaffe was present at the interview, and the Collector-General gave him directions that the ledger should be written up forthwith, and contained in future, in order that everybody upon an inspection of it would ascertain the amount due upon each rated premises.

4613. Do you remember at that time whether any explanation or reason was given to you by Mr. Taaffe for not having the arrears entered in the books—I think he said it would lead to trouble without, as far as I know, anything resulting? I differed with him in opinion. The Collector-General agreed with me and gave directions that it should be done.

4614. Were you aware at that time that there had been no attempt at all to enter arrears from 1879 in the books—was you informed of that or was your attention directed to it?—That was the first time I discovered that there was a deviation from the practice of Mr. Stanton's. The ledgers were always in Mr. Stanton's time, as far as I could learn, written up with the arrears filled in, and that was the first time I discovered a deviation from what I consider to be a most wholesome system.

4615. The Collector-General told us himself that that was the first occasion on which he was made aware that the practice observed in Mr. Stanton's time had been departed from in the office—I—and that was the impression I came to at the interview, that the old gentleman learned then for the first time that that had been the practice.

4616. In the course of your interviews upon business or seeking inquiries in the office, were there any other circumstances brought to your notice that you thought it right to remonstrate with either the Collector-General or the chief clerk about it?—Well, the chief clerk always met me in a hostile spirit and I avoided fault-finding and interviews as much as possible.

4617. Would you explain to us, if you please, what you mean by a "hostile spirit"? You went there, I presume, as a ratepayer!—Sometimes, and sometimes in connection with the revision of the parliamentary, municipal, and poor-law voters' lists.

4618. But, however, I presume upon each occasion upon which you went to the office you had legitimate business to discharge there, either as a ratepayer or as a person interested!—Yes, I never went without a business object.

4619. When you speak of the chief clerk, do you mean the present chief clerk, Mr. Taaffe?—Yes, the present chief clerk, Mr. Taaffe.

4620. What do you mean by a "hostile spirit"?—His master was evasive, and he was not anxious to give the information I thought a ratepayer entitled to. 4621. Had you on any of those occasions an interview with the Collector-General besides the one you mentioned?—I saw him once or twice, but that is the only occasion fresh in my memory.

4622. How were you met by him?—Always in a genialisable and proper spirit.

4623. Did it appear to you that the Collector-General knew much of what was going on in the office from what took place at those interviews?—I think he left it all principally to Mr. Taaffe.

4624. Was there any other point under your own observation either in connection with the keeping of the books, or in connection with the internal arrangements of the office, or the mode of collection, that struck you on any of those occasions as defective?—I was always struck with the absence of the list of streets which were alleged to be irrecoverable, similar to the list of rates which he publishes at the end of the year, and which merely comprises those that are remitted upon declarations. I always was of opinion that a list of the entire series irrecoverable and struck off should be prepared, with the reasons why they

were struck off as irrecoverable, and not carried forward and sought to be recovered, and I was always of opinion that that list of remissions, which is right as far as it goes, should be supplemented by a list such as I state, accounting for every farthing of the same not collected.

4625. We have heard in evidence, and it appears from entries in the minutes of the Board of Guardians of the North Dublin Union, that they have repeatedly, at intervals of two or three years, asked the Collector-General to furnish them, if he could not do it in a public instance, with such lists as you have mentioned. Do you know whether the names with which you are connected did the same thing?—No, they did not. I believe the Collector-General is not bound by the Act to do so. I believe he is only bound by that Act to furnish those lists published, and my Board refrained from calling upon him for any matter outside what the Act imposes upon him.

4626. He is bound though to open his books for inspection to any ratepayer who goes in!—He is; and I believe as a matter of fact that is done.

4627. But at all events that is of very little use!—What is the use of opening books for inspection if they are not written up accurately, with the arrears carried forward and the entire state of the account in relation to the rating? The books are worse than useless, because they are a deceitful guide.

4628. Does your memory go back to the time when, in Dublin, the rates were collected by the different bodies, i.e., before the consolidation of the rates?—It does. I was a member of the South Union Board for several years when that was the practice.

4629. Could you, confining yourself to that Board, tell us what the average loss was upon their collection at that time?—I don't know.

4630. Could you even say in a general way whether the loss was less or more?—In a general way they lost more. The collection of the poor rates was considerably more efficient in the first years of Mr. Stanton's rule, than ever it had been under the separate collection.

4631. Can you tell us whether it was more expensive or less expensive?—Less expensive.

4632. Do you mean after the statute 13 & 18 Vic., was passed?—I think less expensive.

4633. Because I presume, at all events, it would cost £d. in the pound, if not more than that prior to the passing of the 13 & 18 Vic.—My impression is, that it was less under the consolidated collection, and the collection was better and more satisfactory—that is, in our union. I only speak of the first eight or ten years.

4634. Since that time has it been unsatisfactory?—Lately it has been very unsatisfactory, for instance, I was obliged to make up the estimate of rates for my Board in November of last year, and I wrote to the Collector-General asking what sum I would set down in the estimate as being likely to be received from him on foot of poor rate. He said £9,000. I acted upon it, and I found that was a most fallacious basis, because he has only given me £8,100.

4635. This is the first year you have been preparing the estimates?—I was a member of that Board for thirty years.

4636. Do you know whether the same thing occurred in former years?—It nearly always fell short, but never so short as this year.

4637. From your recollection of this matter, you think that for some years after Mr. Stanton was appointed, there was a decided improvement as compared with old times?—As far as the collection of poor rate is concerned.

4638. But that in latter years there has been a decadence as compared with Mr. Stanton's time?—I think so.

4639. Now, taking it on the whole, would you in your Union, as far as you are able to judge, be in favour of the principle of having a consolidated rate, and having a central office such as the Collector-

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General's £—I cannot judge of what the Guardians would do. I can give you my own opinion. I think the majority of the Board would be in favour of examining the consolidated collection; and for the reason—it is an economical mode as they could adopt, and it is more to the advantage of the public that all the rates they are called upon to pay in the course of the year should be known to them at once. It was always a harassing matter to the ratepayers before the establishment of the Collector-General's office that one man should call to day for post-rate, another man later for Grand Jury rate, another for wds street tax, another for pipe water rate, another for this, that, and the other, and the amounts of that time were very much harassed by the perpetual calling for different rates. Of course it must be a much more economical mode, the rates being consolidated, and the one collector calls for the entire sum.

4642. There is another matter in connexion with that. You are aware under the Act under which the Collector-General acts, he is entitled to deduct £d in the pound for the collection of rates. For some years past he has not been using the sum in one way, though he has been in another, because his salary (£2000) is not paid out of it, nor the live costs, nor pensions, and if all those sums of money were calculated the expense of collection in the Collector-General of Rates' office would be something over the £d. in the pound, rather than under. However, it has been held by lawyers that under the statute there are extra charges. It has been brought out by an examination that possibly ~~some~~ of the staff are either under-paid than over-paid, and further than that I think it is possible there may not be a sufficiently strong staff, if all their duties were properly discharged. Do you think there would be any strong objection in the Union if instead of a deduction of £d. the Collector-General was allowed a larger sum, say £d.—I think the Unions would oppose that, because the general opinion is that the staff of the Collector-General's office is not properly utilized.

4643. The staff at the present time?—Yes, not properly utilized.

4643. And you think at the present time that is the view they would take of it?—I do, and that is my own view.

4643. The salaries fixed for the members of the staff have been fixed a considerable number of years ago, and there is no doubt, I am told by Mr. Herbert Murray who understands these things, they are considerably under those of officers in some other public departments?—What are the salaries of the collectors?

4644. About £300 a year. I am now speaking of the internal staff of the office?—My impression is that the internal staff of the office at present is too large.

4645. And you think the office could be worked with a smaller staff?—I do.

4646. I understand you to say that you think it is the staff in the office that is not fully utilized?—Yes.

4647. Have you any reason to suppose there are too many collectors?—No, I think not.

4648. But do you think there is a sufficient number of collectors?—I do; but I consider their time might be considerably economized.

4649. When speaking of the staff not being sufficiently utilized, you are speaking of the internal staff?—I am.

4650. And you think more economy might be introduced there?—I think more could be done with a less number of hands, if they were closely supervised, and looked after.

4651. And do you think that is the opinion entertained in your Union about it?—I really could not say anything about the opinion of the entire of my Board. I know some of my Board are of that opinion and agree with me. That is my opinion. Some do not. It is not to be supposed they form an opinion on the subject, and therefore say opinion I give you is very much more of a personal nature than otherwise from my own actual knowledge and observation. A great

many members of my Board are gentlemen who are justices of the peace. A large number of them reside in the rural divisions, who could know nothing about such matters, and therefore what I am saying to you is very largely my own opinion on this point.

4652. I first want to deal with the office itself. In the Collector-General's office at the present time I may say there is no system of accounts whatsoever; and one thing seems deplorable to us, and as far as we can gather it was also the opinion of any gentleman not directly connected with the Department when we examined—namely, that there should be in the Collector-General's office, in his books, something that would give the information you speak of—why every single penny of the rates uncollected has not been collected, whether arising from the pennies being unoccupied, or from the insolvency of individuals!—And that is every particular case.

4653. And that is every particular case. This would cause a very great change indeed in the mode of book-keeping that exists now!—There is no mode of book-keeping:

4654. No mode of book-keeping at all; and in point of fact it would require one or two additional clerks!—It would require one or two clerks in the big room to be set to their work—to have it set out and arranged for them, and they should be shown how to do it with the least labour possible; but that requires an amount of administrative ability which I do not think exists in that department.

4655. That, at all events, would be one necessary change!—Of course that is very obvious.

4656. And if that change were made a great many other changes would follow, as a matter of course.—The head that would derive those changes would derive other beneficial changes too.

4657. What is your opinion of the system that exists at the present time of changing collectors from one ward to another?—My opinion was so strong I made a report to my Board in relation to it in September last, and a copy of that report was sent to the Collector-General by direction of the Board of Guar.

4658. Was that a report remonstrating against that system?—It was a report giving my Board my opinion with regard to the unexpediency of that system, its disadvantages and delay to the collection.

4659. We have been told here by the collectors themselves that a considerable portion of their time is taken serving notices required by the Act of Parliament as a condition precedent to the collection of rates. Do you see any advantage in the service of these notices?—Those notices are unnecessary, because the notice directed by the steward to be published on the 1st January ought to be sufficient to apprise everyone of the amount of rates due by them, and any subsequent notice is only waste of postage, and time without any result. I was going to my any remonstrative result, but no result whatever.

4660. Therefore to discontinued serving these notices would save their time!—Most decidedly.

4661. We have been told the collectors can rarely commence the collection before the month of March!—That is their own fault.

4662. No, because they do not get the books out of the office!—Why are not the books given?

4663. Do you think it absolutely necessary for the efficient collection of the rates that the books should be given to them when the rates are struck?—I will tell you what is done in the South Union over which I have control. The rate was struck on the 10th December, and on the 14th January the collectors' rate-books were made out and the warrants signed, and the receipts ready in their hands to go forward with the collection. And as a matter of fact within a week from that date one of the collectors in the Dennybrook division lodged to the credit of the union £1,100 of poor-rate. He got his book on Friday morning from me, and on Tuesday he was with me having £1,100

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of the rates made on the 29th December. I do not see why, if a little exertion were made in the Collector-General's office, the same result could not be obtained.

4664. When do you wait on taking legal proceedings—If the amount is not paid?

4665. When do you first upon the rates being paid—when do you get the matter in the hands of a solicitor, and proceed by distress or civil suit, or some other course?—We have no necessity for that, for this reason—the rates are levied about from the 20th to the 23rd December in the year, and they are all finished on or before the 1st of the next October, and the books closed.

4666. When have you your rates for the entire year, as audit, collected, and the books closed?—From the 1st to the 10th October.

4667. And you may say there are no rates outstanding that can be recovered at all in the month of December?—Oh, no. The state of our collection in the last year is that practically there were no arrears. There was one shilling—Talbot, I think, in which the arrears were 3d. In Doneybrook, I think, the arrears were £19 or £20, and 57 of that was on the shooting rent, which was unoccupied; and the Doneybrook division, I think, contains nearly 7,000 rated premises.

4668. Of the portion of the union not in the hands of the Collector-General, is there any considerable part in which there are many houses?—Rathmines electoral division and the Phibsboro township—Doneybrook, the one I spoke of.

4669. And even though the rates are not in the nature of agricultural rates, but entirely on house property, they are entirely paid up?—Practically I think the arrears in Rathmines were under £30.

4670. Are there many instances in which of small houses?—In the Doneybrook district there is Baggott and also Irishtown.

4671. How are the rates paid in Irishtown—that is a very good criterion!—Some time ago there was a difficulty in enforcing them, and I stated to the collector (Mr. Smallman) that he should take means to enforce payment from the occupiers. By my directions he did so, and when he went to extract measures the landlords came down and paid the rates, which they had been evading previously.

4672. Are there really now no arrears in Irishtown?—Practically none.

4673. I suppose a considerable number of houses are valued under £10?—Yes, and let me tell you, because if a house is valued at any amount and let in tenements it is the immediate lessor in mind.

4674. And there are houses let in tenements?—Yes.

4675. Is it the case when a house is let in tenements, no matter what the valuation is, that the immediate lessor is rated?—If a house is let in tenements we have no occupier, and we rate the owner.

4676. Have you any experience at all of cases like those that exist in the city of the owner putting a man of straw as a middleman between the tenants and himself, to collect the rents and evade payment of the rates?—If that occurs in the county—in Rathmines and Doneybrook—I got over it in this way, by putting the 73rd section in force, giving the tenants notice, as they have the power to do, and which, I believe, never was exercised by the Collector-General, to pay, and if they did not, send the collector to distrain, and if the landlord did not come down to pay I would leave him an empty house. I would take away all that was there for the rates.

4677. Do you know whether the powers the Collector-General has got under the Act of Parliament would enable him practically to enforce payment?—I think under the 73rd section he can enforce payment, no matter who is the immediate lessor, whether rated by name or not.

4678. That is where the immediate lessor is rated?—Yes.

4679. But where, according to Act of Parliament, it is the occupier who is rated, it is only from the occupier at the time the rate becomes due it can be recovered if he leaves the house and another occupier comes in, that occupier is not liable—I am aware of that; but they should follow this occupier.

4680. Do you think those powers, without extension of them, enable the Collector-General to enforce the rates with practical efficiency in Dublin?—I do not think they ever tried this power under the 73rd section, and if I were asked for an opinion as to what ought to be done I should say that the same law should be made in the city as exists in the county—that if a house is occupied when a rate is made it ought to become liable for the entire rate, but if unoccupied when the rate is made, it ought to become liable for such portion of the period as it shall be occupied.

4681. When you say it should become liable for the rate, do you mean it should become liable, no matter into whose hands it comes?—I think the then occupier, whoever is in it when the rate is made, should be called upon to pay the entire rate, and if he should go in a month or six weeks, that the premises should be liable, and that the subsequent occupier, or somebody for him, should pay the entire rate.

4682. There has been a bill laid before us stated to have been prepared by the Collector-General, and approved of by a resolution passed by the North and South Union and the Corporation, for the purpose of making some changes in the legislation as regards this and many other things to give the Collector-General additional powers. One of those additional powers was something like what you mentioned now—making the goods of any person found on the premises liable to distraint. Another was, making some changes as regards the intermediate lessors—who should be considered the immediate lessors. Have you seen that?—I have.

4683. Do you consider there is anything objectionable in those clauses?—Well, I was a consenting party to the bill as it stands. I was one of the members of the South Union Board appointed to confer with the North Union Board and the Corporation upon it. Some of the clauses I think unnecessary, but I gave way for the sake of unanimity. I was of opinion, and still am, that the existing Act has never been sufficiently tried, nor sufficiently carried out. I think if the existing Act were sufficiently carried out, perhaps the difficulties that are imagined would disappear.

4684. Mr. PATRICK.—You have given an opinion that an increase in the cost of collection would possibly be objected to by the Board?—I think so.

4685. But if that increased cost of collection in providing more efficiency were proportionate to a larger sum of money collected, do you think that objection would still exist?—It would, for this reason, that the guardians might be of opinion, as I am, that the efficiency contemplated by the W.C. might be accomplished in the £1.

4686. CHAIRMAN.—What does your collection in the rural districts cost your Board?—In Rathmines, £4; at present; in Doneybrook, 7d.; and in some of the rural divisions it is considerably more—in the country places, such as Talbot.

4687. Take, for instance, your collector in Rathmines—how much does he earn on an average by his postage?—By his postage he earns about £163; but, in order to excite the industry of the collector, the Board say, "If you collect half the rate within three months, you shall have a bonus of £30 in addition to your postage; and if you collect the entire within nine months, you shall have an additional bonus of £15." So that he gets £163, and £45 besides (£20 and £13), which they have invariably earned by complying with those conditions.

4688. Does your experience lead you to believe that that system of a bonus is a good plan?—I think it is, because it excites a man's industry by the most powerful of all motives—remuneration.

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4689. Are your collectors obliged to confine themselves entirely to the dates of collection?—Quite so. The gentlemen who now collect the Rathmines rates collect, I think, the town rate in Blackrock.

4690. You do not impose any restriction on them in that way?—So that they are efficient. The Board are very careful about the collectors discharging the duties—they make that a *sine qua non*.

4691. It has been suggested here that it might be a good plan, for the purpose of having a better and more efficient collection in Dublin, if a bonus were given to persons who paid the rates for the entire year in the early part of the year?—I think it would be a better arrangement to reduce the salaries of the present collectors, and to add to them the amount of reduction in the shape of bonus, to bring them up to their present salaries, depending on the efficiency of the collection. I think the system adopted in the South Union is an excellent one; it works admirably.

4692. It has been stated here, Mr. Byrne, that the amount the collectors earn in Dublin is, on an average, from £300 to £320 a year. The only additional payment which they receive from any other source is what they get for their dates under the *Juries Act*?—I know of my own knowledge the Corporation give them £50.

4693. For what?—The duties in connection with the barges, &c.

4694. I have got here a list of the collectors' percentage remuneration in 1874, and certainly it is different from the statement made here in a general way by the Collector-General. I may as well read it [reads list, viz.—] Mr. Henchy, £264 2s.; Mr. Beeson, £336 14s. 1½d., and £211 10s. 11d.

Mr. Teague.—That was on a different ward to his own.

4695. CHAIRMAN.—So I am aware. Mr. Crofton, £367 3s. 3½d.; Mr. Overend, £196 2s. 4½d.; Mr. Hunt, £251 8s. 1d.; Mr. McInerney, £273 7s. 4½d.; Mr. Wall (employed only for eight weeks), £53 10s. 2d.; Mr. Bolton, £160 14s. 2d.; Mr. Weatherup, £284 13s. 1½d., and £49 7s. 6d.; Mr. Nasen, £247 3s., and Mr. Gildas, £94 16s. 7½d.

Mr. Byrne.—My principle would operate in addition to these salaries. I would not cut down the general remuneration they get by any means, but the man who gets £320 I would give him £150 as a percentage and I would arrange the other £100 as a bonus upon diligence and efficiency in the collection, which he could earn or not according as he discharged his duty.

4696. You do not think those sums I have mentioned no matter how good—suppose they were paid in the way you suggest or by percentage—too much?—By no means. You would not get a man of sufficient integrity to undertake the duty or get security. I think they are exceedingly reasonable.

4697. Do you think an average of £360 would be sufficient?—I think it ought to be closer to £360, and I am sure the collector who would discharge his duty thoroughly, and get in all the rates it were possible to collect would be worth £300, and I am satisfied the ratepayers would be content to pay it.

4698. Mr. PHILIPS.—With regard to the cost of collection. Do you consider it fair to compare the circumstances of the Rathmines collection with the circumstances of the Collector-General's collection?—Perfectly fair as far as Rathmines is concerned.

4699. But are not the expenses in the Collector-General's office far in excess of those in Rathmines—he has certain expenses which they have not, for instance legal expenses?—I am not aware of any in Rathmines.

4700.—But in the Collector-General's office the expenses are heavy. Consequently for that reason it is hardly fair to compare the circumstances of Rathmines and Dublin?—I do not see why the legal expenses should be heavy.

4701. CHAIRMAN.—Well as a matter of fact the legal

expenses are not very heavy!—They should not be heavy.

4702. We have a return here and they are not heavy in my opinion. They average probably £150 a year in the whole city of Dublin. There has not been very heavy litigation £—£150 on the whole city.

4703. Yes!—I do not call that heavy. It is small.

Mr. PHILIPS.—That is not charged against the 2½ per cent.

4704. CHAIRMAN.—No, that is over and above the 2½.

Mr. Byrne.—What we do with the collectors is this; if they take legal proceedings, they must be compensated with their own case, and if they won a suit for they must pay him. The case is so straight with regard to the non-payment of rates, they hardly require the advocacy of counsel to enforce the bonds.

Mr. Teague.—Mr. Byrne says he requires his collectors to attend personally and make their own case, or pay an attorney themselves. I say the divisional magistrates would not listen to the collectors at a court and if Mr. Mooney does not attend he most surely a collector.

Mr. Byrne.—When our collectors get an attorney, the costs are added to the amount, and they are put in the defendant.

4705. CHAIRMAN.—That is done although the collector has a perfect right to conduct his own case?—It is always done.

4706. I do not by any means say, although a collector of poor rates can do that, a collector in Dublin can bring a *summons* to his own name!—The Collector-General could.

4707. Then he must go himself!—Let him go his self. It is part of his duty. I am perfectly sure if the Collector-General issues a summons, it is his duty to go into court and sustain it, if nobody else does.

4708. The collector will have to go to prove the case!—Of course.

4709. And the plaintiff in the summons may appear individually, or by a collector!—I know.

4710. Of course you have some experience in the duties of the collectors in Dublin in connection with the various *list*, and the management of the same. If they properly discharge their duties in that way it will be a good deal to their *leverage* no doubt!—All they have got to do, when they come to present to collect the rate, if they find Thomas Jones in the book and William Flanagan in the house, is to put on William Flanagan in place of Thomas Jones.

4711. Do you know anything yourself about the efficiency with which they discharge this duty—whether the collectors are exercised in regard to it?—I have had no opportunity whatever of judging.

4712. The reason I asked the question was you mentioned you had been in the Collector-General's office in connection with a question of the franchises?—With regard to that, whenever the collector omitted to place anybody on the *list*, that individual could personally or by his agent have himself placed on by service of a claim, and upon proof of that in the revenue court. We used not to take much trouble about that—not caring whether the collectors do so or not. It operated in the same manner as if the collector had placed him on. Nobody was damaged by that, except that there was a little trouble on the part of the agent on either side.

4713. Would it be much trouble in the case of your union to give us for the last ten years a list such as we have got from the North Dublin Union, showing the amount of poor-rates distinguishing the assessment and the amount received?—There is no difficulty, & can be got from the ledgers.

4714. Because we would like to see the deficiency on the collection during that time?—It can be very easily given from the ledgers. The system of book-keeping in the poor law unions is a very complete one, and must be steadily adhered to.

4715. Will you send that in to our secretary?—I will. That is for the last ten years!

4716. Yes!—The amount assessed!

4715. Yes, and received—I—Yes. Does that refer to the city alone?

4716. To the city alone. We have agreed with regard to the rural districts that practically the entire rate is collected—I—Practically. I will send you the return before the end of the week.

4717. Tell us how you deal in your union with the cases which are stated to be irrecoverable—what sort of investigation have you if a collector returns as uncollectible certain rates he ought to collect—I—If a collector returns to me rates which he does not collect he must return also either an affidavit of the owner or the occupier of the premises, or an affidavit by himself, stating the period at which the premises became unoccupied, and in that case he then must return to me the rate for the period that it was occupied, if occupied for any portion of the year, and if unoccupied, for the entire period, the declarations cover that. That is submitted to what is called an *Arras of Rates Committee*, appointed by the Board. They go over it in conjunction with the clerk, and they exercise a judicial decision upon the sufficiency of the declaration, or otherwise; and all not remitted in that way are carried forward to the next rate for collection in the subsequent year.

4718. Mr. PHILIPS.—In fact the assessment on that system is thoroughly accounted for—I—to the last shilling.

4719. Mr. BROOKS.—Does not it happen in Dublin that the ratepayers have the privilege of deferring payment of the rate over four installments—I—No, they have not the privilege, but the Collector-General has the discretion which he invariably exercises in that way. He can exercise the discretion of making it payable in two installments, which, in my opinion, would considerably facilitate the collection, and pain nobody, and save the time of the collectors and the staff for the more efficient discharge of their duties.

4720. Do you know whether it has been considered advisable to take advantage of the discretion granted in order to enable the poorer ratepayers to distribute the payment over four installments—I—Whether who has considered it desirable?

4721. The Collector-General—I—The only two Collectors-General appointed under the Act have invariably exercised that discretion.

4722. Do you know how the boards ever remonstrated against the practice as it prevails in Dublin—I—My board did, and sent a report suggesting that it should not be spread over so many installments to the Collector-General.

4723. Were there any reasons adduced why your remonstrance was not attended to—I—The Collector-General acknowledged the receipt of the letter, and said he did not consider it expedient to adopt the suggestion. That is all.

4724. But then in the rural districts the ratepayers are compelled by law to pay it—I—in one sum.

4725. To pay in one sum—I—Yes.

4726. Then, there is no legal power I apprehend on the part of the collector to extend payment—I—There is none.

4727. Therefore the sums are not alike—I—The board of guardians who levy the rates have not the discretion which the Collector-General has. When the board of guardians levy a rate it must be paid in one sum, and at one time. When the Collector-General levies a rate he may if he wishes decide that it be payable in one sum, and at one time also; but he has not exercised that discretion. He has always confined himself to the fullest latitude the statute gives, and spreads the rates over four installments.

4728. But while the statute gives the discretion in the case of the urban district, it does not give a discretion in the case of the rural districts—I—I am aware that is so, but I think that the exercise of the discretion in making it payable in four installments is a mistake on the wrong side.

4729. But it is legal—I—Perfectly legal.

4730. With regard to the 73rd section of the Act do you know that the collectors could not detain

the goods, bedding, clothing or implements of the tenement holders, except where they exceeded in value the sum of £3—I—Where the rate exceeded in value £5?

4731. No, the property of the tenement holder or tenant occupier. His property, at least bedding, clothing and household utensils, are exempt from seizure unless they exceed in value £5—I—Science for rates?

4732. For say purpose—I—I am not aware of that.

4733. Have you heard that for that reason the collectors have been advised that it would be illegal to seize—I—I never heard that alleged as a reason.

4734. Will you be surprised to hear that every collector who has been examined here has given it as a reason—I—I was not aware of that. It is not provided by the Collector-General of Rates Act.

4735. CHAIRMAN.—It is by the Civil Bill Act.

4736. Mr. BROOKS.—You are not aware of the existence of that provision in the Civil Bill Act which exempts the property of tenement holders under £3—I—I am not. It is not in the Collection of Rates Act nor in the Poor Law Act.

4737. CHAIRMAN.—It is in one of the Civil Bill Acts which extends to all forms of distress which a magistrate issues—I—But our collectors seize without the intervention of a magistrate. Poor-rate is due, and they take the property on the premises.

4738. That is the point to which Mr. Brooks has called attention—that your collectors have got greater powers than the collectors in the city. The only thing this section empowers them to do is to examine those persons before a justice to show cause why the rate should not be paid, and if no sufficient cause for the non-payment be shown the same may be levied by distress, and a warrant issued accordingly—I—What is to prevent the collector from proceeding against the immediate lessee and getting a judgment, and selling his interest in the premises—nothing as far as I can see.

4739. Is that your opinion on the state of the law, that the fabric or structure is liable to be sold for the judgement debts of the owner—I—It is.

4740. Mr. Mayhew wants me to ask you, Mr. Byrnes, would it not interfere with the franchise if, instead of having the rates now payable in four installments, it should be payable in two installments—I—The Collector-General is the Collector-General of Rates, and he is bound to discharge the duty efficiently for which he receives his salary, and I think he should not be guided by either the franchise or other considerations in the discharge of his duty, if they interfere with the discharge of it.

4741. It has struck me that things are practically in the same position as if the number of installments was two instead of four. I have again and again asked the collectors as to whether they were paid in four installments, and the testimony we have got is that there is no such thing known as a matter of fact—I—There may be some reason for it that I do not understand, but I do not see any practical advantage by dividing it into four installments.

4742. Mr. Mayhew.—At the present time the collectors are collecting the first quarterly installment of the year.

4743. CHAIRMAN.—Are you sure of that—I—Mr. McEntyre will tell you.

4744. Really you know you are the Collector-General of Rates in Dublin, and from the highest to the lowest man in the office you are responsible for them all, and should know what they are doing; and now you tell us the collectors are collecting the first installment of the rate. Am I to understand that your collectors are in Dublin collecting the first quarterly installment—I—Where they are get it.

4745. And as a matter of fact are they getting it—I—They are getting some of it.

4746. We must inquire into that—I—They have got some, but not large sums.

4747. Mr. BROOKS.—Do you recollect any instance of premises having been sold for the payment of rates? Mr. BYRNES.—No.

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Mr BYRNE.

4748. Not in all the thirty years!—I think not. If the owner does not pay the rates on a house he derives profit from in the shape of tenement rents, I consider that means should be taken to get a judgment against his property, and that the property should be sold for that debt the same as a private debt.

4749. I quite concur with you. Do you recollect if there was ever any recommendation to change the law so as to enable the owners of defaulting premises to surrender the premises for the payment of the rates?—My impression is that in the present state of the law, and that can be done. If A. B. owns rates as respect of a house let in tenements, a judgment registered against him may be made effective to sell his interest in it for the debt and costs.

4750. Has the Board of Guardians ever recommended that that should be tried in a Court of Law?—They never had the necessity, because the rates are properly collected.

4751. The rates in Dublin.—The Board of Guardians collect only the rural rates.

4752. The Board of Guardians are necessarily subject to great losses by reason of the non-collection of a large amount of rates in the city. Would you recommend as a final result that in the case of defaulting premises, such premises should be held liable?—Certainly.

4753. Have you ever made such a recommendation to the Collector-General?—Certainly not. The Collector-General ought to be the best judge of his own business.

4754. CHAIRMAN.—It is perfectly within the scope and power of the law for the Collector-General to get a judgment against an immediate lessor and sell his interest in the premises. That is as clear a proposition of law perhaps as was ever stated, but the answer given us in respect of that was, that that may do very well in cases in which the trustee leases has an interest in the premises, but in a great many cases the immediate lessor has no interest in the premises. For instance, the owner of a number of these houses lets them to a man at what is termed a rack rent, which he cannot himself receive the entire amount of, and that man is the person who stands in the position of immediate lessor!—Then what inducement has such a man to concern in that position if he is deriving no profit?

4755. Evidence has been given to that effect. The owner of such premises makes a letting to a man at a rent considerably above what is actually paid, but he does not expect it from him!—It is a case of collusion.

4756. Precisely.—Then in such cases I would suggest that the Collector-General should now place on the table the name, and address, and circumstances of property to ascertain that for the information and satisfaction of those concerned. Let us see where such cases are. Allegations are made, but no individual cases are pointed out, and a great many people do not think they exist, or that if they do exist it is only in an infinitesimal degree.

4757. Are there any recommendations you would wish to make to us in addition to what you have already stated?—I wish to mention that I do not appear here as a voluntary witness. I appear in consequence of a summons received from the Secretary of the Commission, and I don't volunteer anything. I am here for the purpose of being examined. I don't make any statements, or changes, or bring any accusations.

4758. The reason you were summoned was this: the South Dublin Union and the North Dublin Union were very much interested in the proper collection of the rates, and we thought it important that a gentleman holding an official position in either of these unions, and more especially holding the important position of clerk, should give on his evidence!—You have none. Irrespective of my official connection with the South Dublin Union, I am very much interested as a large ratepayer.

4759. If there is any information which we have omitted to ask for we would be happy you should

supply it to us!—I don't think there is anything which I could add; for this reason, I have withheld the newspaper reports of this inquiry from the commencement to the present time, and it seems to me the Commissioners have derived from other sources all the information which I would be able to give. If I might be allowed to make a suggestion I think the system of audit in the Collector-General's office is most defective. I think it ought to be amended forthwith. The auditor, in my opinion, ought to have the same power in reference to the Collector-General's receipts and expenditure, and the legality of such expenditure, as he has over the expenditure of the committee of the Corporation, and over the expenditure and receipts of the body generally.

4760. One of the matters on which discussion has taken place in reference to the audit is this. The Collector-General has vested in him under the statute a power of deciding whether a particular collector should be excused or discharged from the collection of a sum which he would be otherwise bound to collect!—The Board of Guardians have the same power.

4761. Is your opinion that an auditor should have full power of inquiring into the circumstances under which a discharge of certain rates is made?—Yes, a power of inquiring into the sufficiency of the reasons for such discharge.

4762. And regarding on it. Do you think an auditor should have the power of suspending the Collector-General with any sum of money which he considered the Collector-General had exceeded or withheld due and sufficient inquiry discharged a collector from?—The auditor ought to be armed with the power of inquiring into and reporting on the circumstances of such discharges, but I do not think he ought to be vested with the power of directly suspending the Collector-General. That might lead to great hardship in possible cases, but the auditor ought to have full power of reporting his opinion upon all such cases of discharge.

4763. You think the audit might be made more efficient and effective if the auditor were bound to give an opinion in his report as to the manner in which the Collector-General had discharged his functions?—Yes.

4764. And then leave it to the Government to deal with the matter?—Yes, and the public to form an opinion on it.

4765. But you do not think it would be desirable to give an auditor the power of suspending the Collector-General personally?—I do not. You would not get a gentleman of independence and capacity to accept the office under such circumstances. It might run away with the entire of his salary.

4766. Mr. PHILIPS.—When you speak of an audit you mean a general audit of all receipts and disbursements in the department?—Yes, and the fulfilment of such payments, a careful scrutiny and examination of every item and document connected therewith.

4767. An examination of every branch of the accounts and all cases of remissions?—Certainly. I think such supervision would have a most wholesome effect, for it would suffice on the Collector-General throughout the year a complete and efficient supervision of his entire staff.

4768. Mr. BROOKS.—You have sometimes visited the premises in Fleet-street. Do you think that these premises, having regard to the public convenience, are ample and commodious, and that sufficient accommodation is afforded to persons going there to pay rates?—I think the rates should be collected from the ratepayers in their houses, and if the rates were put in process of collection sufficiently early after being levied, it would reduce the number of persons attending at the office in Fleet-street to pay the rates twenty-five per cent.

4769. CHAIRMAN.—Do the rural collectors attend in an office of their own to receive rates?—Yes, for two days in the week.

4770. And the public know the times they attend?—Yes. That is most necessary in the rural divisions.

A collector in a country district, where he has to travel perhaps five or six miles, might call five or six times and not see the ratepayer, while it is comparatively easy to find a man at home in the city. I don't mean at all to suggest that the office for the receipt of rates in the city should be abolished, but I do think if the rates were collected more efficiently outside it would prevent the necessity of numbers of persons attending to pay rates at the offices of the department. For several years past I never was called on for rates. I always paid them in the office. I never asked the collector to call when he gave me a list of the premises I was to pay rates for, but I would send him a cheque by the next post.

4771. Mr. BROOKS.—Have you any suggestion to offer as to the convenience or sufficiency of the premises in Fleetstreet?—My present opinion is that the premises are very central and convenient, and, except at periods when there is great pressure, that they are ample. However, that is merely my opinion, without being based, perhaps, on any foundation that would be regarded as reliable.

4772. CHAIRMAN.—In a letter our secretary received from you it was stated that a committee of members of your Board was appointed to attend this inquiry. Are you aware whether these gentlemen will attend today? None of them are here except Mr. Armstrong.

4773. If these gentlemen were here to-day they might be able to assist us in this portion of the inquiry.

Mr. Armstrong.—I do not think I could offer anything in addition to Mr. Byrne's evidence. My opinion is that if a house happens to be occupied to-day and vacant to-morrow, the owner ought not to be liable to the rates.

Mr. Byrne.—That is the law in the country districts.

Mr. Armstrong.—A man might have a small interest in a house, and it would be confiscated by that.

4774. Mr. Brooks (to Mr. Byrne).—According to the existing law, a head landlord, no matter what profit he derives from premises, may receive his rents and pay neither the police, grand jury, or other rates—a fact, pay nothing for the protection and assistance he receives from the municipality, provided he has standing between him and the occupier a person called the immediate lessor. That is the present state of the law we may take for granted!—If a man is set down as immediate lessor who in point of fact is not the immediate lessor, there ought to be some means of proving that to the satisfaction of the justices. Let the person who in point of fact is the immediate lessor be put on as the immediate lessor, and so get rid of the clause.

4775. Suppose he is *lessor fide* the immediate lessor, and that he doesn't pay!—Then he must have some interest in the premises. I cannot conceive a case of a man being immediate lessor of premises out of which he derives no interest. If he had only an interest of £1 a year that interest ought to be sold for the rates due, and be got rid of so far as the premises were concerned.

4776. If he had merely an interest of £1 a year might not a proceeding to sell that result in loss simply to the Collector-General?—No; because so far as such lessors were concerned it would act as a wholesome deterrent, and so get rid of that special class of cases.

4777. Might not proceedings of the kind you suggest be shortive as selling that which is valuable?—I think not.

4778. If the interest were not worth £1 a year it would be valueless, and would not pay the expense of advertisements or auction fees!—I think if the law were pushed to its ultimate extreme in one or two cases of that sort, it would have a beneficial effect.

4779. Do you recommend any change in the law with regard to the liability of the nominal landlord, and the landlord who has a real and undebated beneficial interest?—I think the person who receives the real rent of the premises is the person who ought in cases of alienment leases to be primarily liable for the

payment of the rates. I think the landlords above him should only be liable to their proportion of the poor rate and income tax in proportion to the rent they receive. There should be such deductions from the rent they receive.

4780. Do you hold that the premises should be made finally liable if the owner has a beneficial interest?—In every case of a house let in tenements, where the rate is not paid, the house ought to be liable.

4781. Suppose it is not let in tenements, but that there is a single occupier, and the landlord has a beneficial interest?—You may seize the property of the occupier then.

4782. Suppose that is altered by what is called a bill of sale—I have never seen a case of that kind.

Mr. Taffey.—There are cases where the furniture is covered by a bill of sale.

Mr. Ayers.—If a bill of sale is over furniture which is stored in a store, I think nevertheless the furniture ought to be liable for the rate.

4783. Mr. Brooks.—According to the present law we have been informed, and the Chairman will correct me if I am wrong, a bill of sale does officially protect the property from seizure for the rates!—That ought not to be so.

4784. CHAIRMAN.—That is one of the differences existing between the collection of poor rates in Dublin and the collection in any other part of Ireland. If a man in the city gives a bill of sale *bond fide*, his goods cannot be seized for the rates!—But what right has the man who gets the bill of sale to store his property on the rated premises where the bill of sale enables the party liable to evade the payment of the rates?

4785. As a matter of opinion, do you consider there ought to be some amendment of the law in that respect?—It ought to be rectified. It is giving a man an opportunity of storing property in rated premises; in fact, giving him the use of premises free of taxes, which ought not to be free.

4786. You referred to a bill containing two clauses, one dealing with cases of bills of sale or any other transfer of property, and giving power, notwithstanding such bill of sale or transfer, to seize the property for the rates. The other clause dealt with the case of a man who, having an interest in a house, let it at a rack rent to a particular individual. You used the term *rack rent* yourself—and that individual let it to a number of other people. In such a case as the law now stands it is the person who is himself obliged to pay the rack rent who is sued for the rates, and by the clause suggested it was sought to enable the Collector-General to proceed against the man to whom the rack rent was payable!—Yes. A committee was appointed by the Guardians of the South Dublin Union to arrange the details of that bill. I was an assenting party to the bill as it was originally proposed.

4787. Mr. Brooks.—Having heard the law stated that a bill of sale covers property from seizure for rates, don't you think that explains to some extent the cause of the failure in the collection?—Perhaps to an infinitesimal extent. Unless I saw a return of the instances in which that occurred, I could not agree in the opinion that it affected it to any perceptible extent.

4788. You would not be satisfied unless you saw instances of it?—Yes; and if they were of magnitude it might change my opinion.

4789. CHAIRMAN.—In consequence of these being no list or record of these, we cannot determine to what extent the collection is affected by them!—I wish to mention, that the suggestion I made to my board was that it was inexpedient and undesirable to change the collectors from one ward to another every year. It has the effect of depriving a man of his local knowledge, for it is an advantage to a collector to know who were the owners and who were not. I mentioned that to the Collector-General, but he disliked mewright to it.

Mr. Peter Sheridan, of Dublin-street, volunteered evidence, which the Commissioners considered did not come within the scope of the inquiry.

Feb. 13, 1892  
Mr. Byrne.

Feb. 25, 1858.  
Mr. M'Evoy.

Mr. JOHN M'EVY examined.

4790. CHAIRMAN.—Are you a ratepayer in the city of Dublin?—Yes, I am.

4791. I believe you have directed your attention from time to time to the system of collecting rates and to the application of the money?—I have managed the system in Kingstown. I was chairman of that board for two years.

4792. Are you at present chairman of that board?—No; not at present, but during my time as chairman I personally superintended the collection of rates.

4793. Before we come to the Dublin business, I would like to get some information respecting Kingstown. What is the rate you struck in Kingstown?—Is it an improvement rate?—It is a general township rate, for road and improvement purposes under the Town Improvement Act, and a sewer rate. It amounts to 2s. 1d. in the pound. I will give you the result of the collection. The total rate at 2s. 1d. in the pound on the valuation of Kingstown should have produced £9,575 12s. 4d., but what was actually collected was £5,163 14s. 5d. There was an inquiry into the matter, and the collector established his case for exemption on the ground of non-occupancy as regards £110, and £109 2s. 1d. was written off as uncollectible, owing to insolvency and other causes. Thus the total loss was £313 2s. 1d.

4794. And the rest of the rate is open still?—It is only a trifle—£2. The rule is to make the collector collect within the year the whole of the rates or amount why he does not collect them.

4795. Is the rate payable in respect to unoccupied premises?—No, it is the same as in the city of Dublin.

4796. Do you pay by salary or commission?—He is paid a poundage of 5d. in the pound.

4797. Without bonus or anything beyond it?—Without any bonus or anything.

4798. You have only a single collector?—Only a single collector.

4799. Does he devote his entire time to the duty?—Oh, no; it doesn't occupy more than half the year.

4800. And he is free to accept any other employment besides?—Yes.

4801. Your rate is collected all at once and not by instalments?—Well, the technical rule is in two instalments but practically the rate is all paid at once.

4802. Now is any portion of it paid early in the year—in the first two or three months?—Yes. The well-to-do people pay early and so on, other people don't pay so well.

4803. Is it necessary for you in the case of Kingstown to have much litigation as regards to rates?—Not much; but the rule is to miss warrants if the rates be not collected towards October, towards the end of the year. We expect the rates to be paid up by that time.

4804. Has your collector, or have the Township Commissioners, got power of distress on the goods of any persons on the premises?—We have that power but we do not consider it expedient to use it. We invariably summons the parties.

4805. Before the justices?—Before the magistrates.

4806. Is it the occupier that in all cases is rated there, or are there any cases where the immediate lessor or owner is rated?—The Town Improvement Act regulates that in all cases under £4 the occupier is not rated. In these cases the landlord is rated, but where it is over £4 the occupier is always rated.

4807. In Kingstown I should say there are a number of houses the valuation of which is less than £4?—Oh, yes.

4808. Do you find much difficulty in collecting the rates from that class of people there?—Well I think when you come down to £4, the very poorest class, there is some difficulty, but not so very much.

4809. Do you find that in those cases in which the immediate lessor or the owner is rated and not the occupier, there is any difficulty in finding out who the owner is and recovering from him?—No. We have

the advantage in Kingstown of having a man acquainted with all that class of property, a man who knows all the ins and outs of it and knows whom to look to for the rates.

4810. Has he been long in your employment?—He has collected for twelve or fourteen years I think.

4811. Are you chairman of the Board now?—No, but I am one of the Commissioners. When I was chairman I personally superintended this matter, and every week I would see that the collector paid in his collection for the week into the bank, and then I looked after him at the end of the year to see whether the return sheet included all the rates, and I made his account—not merely did I take the statutory deduction, but I went beyond that and required a personal declaration that he knew as a matter of fact that houses were unoccupied.

4812. Apart from the houses unoccupied, you may have written off a certain sum, not very much, for rates which could not be recovered owing to insolvency and other causes. What investigation is there made in Kingstown about these rates?—Letterly—

4813. I mean while you yourself had the superintendence of them for three years?—There were names taken out and in some cases it was found there was no goods, and there was left absolutely no property on the premises to be sold; in other cases the parties were bankrupt, and there are a few other cases included in that £100 in which it might be the party was set liable on some technical point.

4814. All I want to know is, was each single item of that £100 examined by the chairman or by a committee of Commissioners?—Certainly that was so when I was chairman, but there has been some deviation from it since, which I thought it my duty to bring before the solicitor when examining the accounts, and I think with some wholesome results.

4815. And you went carefully through these sums, and the collector was not considered discharged until whatever was apprehended through a proper explanation had been given?—We thought it our duty to inquire into everything before a single pound was written off.

4816. Are there many houses in Kingstown let at tenement?—No, that class of people live in small houses under £4.

4817. Do you know anything of Dublin prior to 1849?—No, what I know about the affairs of Dublin during that time I glean from newspapers. I have been recently looking into newspapers, and other documents—*Sandwich's News-Letter* is my chief authority.

4818. Do you mean that you looked into papers contemporaneous with the period, or newspapers published recently?—Certainly not. The newspapers of the time—*Sandwich's News-Letter*.

4819. That is quite right, and that is what we wanted to know?—I found at that time that the rates were collected by a number of boards that I suppose you have already in evidence; but I find in the evidence of Mr. Reilly—

4820. I understand that this is what you found in a newspaper—*Sandwich*, published in 1849?—Yes. It is on the file in the Chamber of Commerce Library.

4821. You saw in these that those rates were then collected by a number of boards?—Yes; and I find the costs given in the evidence of Mr. Reilly, the secretary to the Paving Board.

4822. Before whom was he examined?—Before a Committee of the House of Commons in favour of the Dublin Improvement Bill in 1848.

4823. Can you give us a reference to the exact time he was examined, and then we can get it from the Blue Book?—It was in May and June, 1848.

4824. What were the costs as given by him?—The costs of collection at that time he gave as follows:—The Grand Jury cess was collected for £1,442 per annum; the pipe-water collection received £300; the wide street tax was collected for £305 per annum; the Paving Board's taxes were collected for £1,664 per

return, the poor-rate in the North Union was collected for £530; and in the South Union for £600 per annum, and the estimate for the police tax was £900; making altogether £5,051 at the cost of collecting all these rates in Dublin, and these were all the rates at that time collected.

4835. Does the evidence show you what the percentage was on the collection for the cost of collecting?—He did not give any evidence about that, but I have a return handed in by Mr. Henry, town clerk, to the Parliamentary Inquiry Committee recently inquiring into municipal affairs—it is printed as an appendix to the report—and in that return there is given a table showing the amount collected by the Paving Commissioners of paving taxes and watering taxes in the six years ending in 1850, and I totalled the amounts, and I find that the total amount during those six years was £222,186 17s. 8d. The pounds paid to collectors amounts to £5,356 13s. 5d., leaving a net sum to the department of £216,831 4s. 3d.

4836. What is that per-cent?—Yes will tell it is nearly two and a half. It is something less.

4837. Mr. Phipps says it is two per cent—I think it is something more—nearly two and a half per cent I should for the reason that the rates the Paving Commissioners collected amounted to £1. 1d. in the pound, and I find in the same report that the Corporation got power to impose a 2s. improvement rate, and they imposed it at once—the new Corporation did, and I see that the new rate of 3s. in the pound improvement rate produced in the six years after 1851 £275,949 12s. 6d. In giving you these figures I should mention, that there were after that time considerable alterations in the valuation of the city which of course affected the collections.

4838. Is in what way did it make them more easy?—The result of the new valuation was that the property was valued at less. The valuation was reduced in 1851 by about £80,000, and in considering these figures it is necessary to bear that in mind, but in order to get as near as possible to the true state of things, I will take two years of each—the last two years of the Paving Board and the first two years of the Collector-General, and I find that a 1s. 1d. rate under the Paving Board produced £77,271, while a 2s. rate under the Collector-General produced £96,870.

4839. Is that the assessment or the amount collected?—The amount collected. The amount assessed is not given.

4840. Mr. Phipps.—With regard to the cost of collecting, does that include the cost of management of offices?—No, only the pannings. I take that to be so.

4841. CHAIRMAN.—Prior to the passing of the Act of 1850 had these Boards any offices specially for the collection of rates or any officers specially for that purpose?—Yes; they had a staff of clerks, and there was an estimate that with half the cost you might do the work paying £300 or £400 for their share of superintendence.

4842. Mr. Biscoe.—Where do you find that share was £300 or £400 for superintendence?—I estimated that the clerks would not be occupied constantly in revising the collector's returns. They would have other duties, and I make allowance for that.

4843. Chairman.—In those days, apart from the collector's pannage as given there, the various boards had employed staff which they can now to a certain extent dispense with, owing to the existence of the Collector-General's office—I am inclined to think that in superintending the Collector-General's returns and looking after his collections they must employ pretty nearly the same number of persons. There is a complex system, one collecting and having one set of books, another having another, instead of having one office dealing directly with the collector or person who collects the rates. I don't think the Corporation has a single clerk less.

4844. In the Police department don't they keep a staff for the purpose of collecting the police tax, in-

spective of the other collections?—Yes, and that was estimated at £600 in the evidence.

4845. And that they can save by the establishment of the Collector-General's office?—But they have to pay the Commissioners, who are allowed 2½ per cent. of their rate for the collection.

4846. But what we want to do is to compare, if possible, the cost at present with what it was previously, and you have told us from the figures you have given us it would be a little over 2 per cent?—And that was considered a most imperfect and most unscientific system of collecting rates. Mr. Bellamy gave an opinion of what the cost would be under a proper consolidation of the collection. It was said that having all these Boards to collect the rates there was a much greater expenditure than if they had one office, that there would be just as much expense in collecting a 2s. rate as an 8s. rate, and that by having one office there would be a considerable reduction in collecting the larger rate, and Mr. Bellamy estimated the cost in Dublin would be—one office, with a treasurer at £500, eight collectors at £100 each, and three clerks and an inspector at £300, making in all £2,200.

4847. Mr. Biscoe.—That is pure conjecture?—That is what he as a practical man estimated the cost would be.

4848. CHAIRMAN.—At the same time the legislature at the time the Act was passed conceived it would cost considerably more, for they fixed it at 2½ per cent.—Not to exceed 2½ per cent.

4849. Do any of the documents you examined contemporaneously with 1848 and 1850, show anything of the deficiency of the collection, and whether there were arrears outstanding?—To no great extent. I take it the arrears were not very large. The Paving Board returned no uncollected rates according to this return.

4850. Have you got any return that would show the amount of uncollected arrears returned by the various boards and to Collector-General in pursuance of one of the sections which directed them to do so?—The Paving Board returned none. I have not the precise figures here—they are in the Blue Book—the arrears of the Wide-street Board and the Grand Jury. They are very small I know.

4851. Have you got from the North Union, the amount they returned, which is a little over £8,000 Mr. Atkinson gave it to me yesterday?—They are in the Blue Book, and I have got here, if you like to have it, a return taken from the Birmingham borough rate the amount of what it costs them to collect the borough rate.

4852. CHAIRMAN.—Yes, I should like that very much. In the first place what source did you get it from?—From a printed copy of the accounts for the borough for 1852.

4853. Have you got one of these copies?—I have.

4854. Would you give us the figures, please?—Theborough improvement rate for the year 1852 was struck on autable valuation of £1,393,000, which at 1s. 8d. in the pound was estimated to produce £110,000 in road charges. As the end of the year 1852 they had uncollected £10,428; in 1853 they collected out of that £15,068, leaving uncollected at the end of 1853 £1,428. They give the costs of the rate department as follows:—Balance, £1,349 18s.; books and stationery, £75; preparing rate books, £288; stamps, minuems, &c., £96; premiums on guarantee policies, £66 13s.; making altogether £1,885 2s. 4d. They struck off £169 as payable by street rate, and the total cost is £1,715 11s. 7d.

4855. What percentage would that be on a little over £100,000?—A little over 1½ per cent.

4856. Have you made any inquiry as to the powers they have for the collection of their rates, are they the same as in Dublin?—I think the powers are very much the same. I think in the case of unoccupied houses (the principle is, that the occupier is the person liable, and must be rated), it is the general law all

Jan. 22, 1874.

Mr. Shirley.

1860, 1861  
Mr. McDermott

through the three kingdoms that the rate is remitted. They have a system of compensating for the rates.

4847. That would apply to Birmingham!—And I think it would apply to Dublin also.

4848. I doubt that there is such a provision in Dublin. Do you mean under the Act under which the Collector-General proceeds?—Yes.

4849. No; there is no such provision there. I presume you refer to the provision which enables a landlord to compound before a certain period in the year!—Yes, and he takes his chance of letting or not letting.

4850. The result of that system is this, that although by the law every unoccupied house there is not liable to rates, rates are very often paid in respect of unoccupied houses!—It will be.

4851. Do you know what the percentage remitted is by reason of the landlord compounding in that way?—My observation is, that it varies. There is no fixed rule. They allow in some cases as much as 25 per cent.

4852. Would you yourself be in favour of enabling the landlord to compound for a house the rates for which would be payable by the occupier in this country in the same way?—I think it would be well, and I would go further than that. I think the law requires to be amended very much in that particular of allowing remission on account of a house being unoccupied. I think there are certain rates that property should pay, whether a house is occupied or not.

4853. That is hardly a thing that comes within the scope of our inquiry, for we start with the assumption that the rates, as regards the broad principles that govern the collection, are properly assessed; with that we have nothing whatever to do. But it may be within the scope of our inquiry to consider whether a system of compounding would have the effect of bringing in the rates better!—I think it is only in the case of smaller ratings that landlords are allowed to compound.

4854. It has been extended by successive Acts. It was on houses of under £6 or £4, I don't know which originally?—The rule being the same—that it should only be for small valuations of £6 or under £2—I think it might be found advisable to adapt it, but I would not compound for large valuations.

4855. Have you got returns of any other towns in the same way as Birmingham?—I have not. It is the only one in the borough fund account of which I have seen the amount of the assessment, except in the others I have no means of knowing the cost of collection, but I think it would be a very desirable thing to obtain information from municipal officers, everywhere I found them most courteous in giving information.

4856. Does that account of Birmingham appear on the face of it to have been audited?—Certainly.

4857. By whom?—By the borough auditors.

4858. Are they similar to our Local Government Board Auditors?—No; not all. Towns under the Local Government Act are audited by the Local Government Board auditor, and in all municipal boroughs in England the burgesses elect two auditors, and the persons appointed by the Corporation are the auditors.

4859. Under the Town Improvement Act, which governs nearly all the smaller towns in Ireland, the houses unoccupied are not subject to rates!—They are not.

4860. And these Acts, at least the Act of 1854, and the Acts incorporated with it, show the power which exists in all the smaller towns in Ireland as regards the collection of rates!—Yes. In some cases you will find that they are varied by local Acts, but not in many. I think there are some variations in Rathmines and Pembroke for example.

4861. Yes; we had evidence about that yesterday. Would you be in favour of such a variation, in Dublin as they have got in Rathmines, which is this—it does not change the primary liability of the person to pay rates, that is the occupier is still the person primarily

liable, but it does provide, in the strongest manner, that if they cannot recover the rates from the occupier they can be recovered from the owner, and the owner has an opportunity afterwards if he can, and thinks proper, to recover from the occupier the amount so paid.—You must remember that in Rathmines the owner of property has some share in the franchise, and provided the franchise was extended to the owners of property, I think such an extension of responsibility to them might be imposed, but I think it is inconsistent with that principle that the occupier only votes that he should be able in my way to throw his burden off to his landlord.

4862. When you speak of franchise you mean the municipal franchise?—Yes. In Rathmines the owner of a £20 house, paying taxes, has a vote. In Dublin he has not.

4863. But subject to that you think it is fair in Rathmines?—I think it is fair that property, which receives benefit from improvements carried out by the local authority, should contribute its share, and I don't agree at all with the principle that if a person chooses to leave his house unoccupied for a long time he should thereby escape his fair contribution, but I would give him at the same time his share in the government or management of these improvements.

4864. Have you seen the annual reports made at from time to time by the Collector-General?—I have. I was examined as a witness before the Parliamentary Committee on Local Government and taxation in Ireland, and I thought it right to call their attention to one of the reports, that for the year 1874, and a remarkable letter from Master Fingibson, which was accounts of name, in the public press, as the report drew forth. Master Fingibson is auditor of the Collector-General's accounts, and in writing my letter he stated that previous to this date he was not satisfied with the way the rates in Dublin were collected.

4865. Mr. PHIPPS.—In 1849, I think!—1851 or 1852. He noticed that the rates were not collected as they ought to be, and he established a rigorous system of audit on the principle of the Receiver Master in the Court of Chancery, and required the collector to account, before he passed his accounts, for all the sums of uncollected rates. He established that principle.

4866. I think he endeavoured!—He endeavoured, and did so for one year, and carried out that principle with the result that in that year about £4,000 more was got in than on the average of years before or after, but in consequence of the appeal of the then Collector-General to the Privy Council, Master Fingibson's plan of audit was set aside.

4867. Is the letter of Master Fingibson's that letter of 20th September, 1875?—It is.

4868. We heard of that and got a copy of it. As you have referred to the audit I would like to know your opinion about it. Master Fingibson, in the course of the audit, sought to charge the Collector-General of Rates—at least at one period he did, but I do not think he insisted on it afterwards—with any sum of money which the Collector-General of Rates might retain upon grounds which to him (the Receiver Master) would appear insufficient. Do you think that it would be a desirable thing if any new legislation on the subject of this audit were introduced that power should be given to an auditor to charge the Collector-General with rates that had not been collected?—I think it exists under the Local Government system at present. At least Mr. Finlay acts that way, because he always hears cases of that kind.

4869. The Collector-General of Rates does not collect the rates himself in Dublin. They are collected by collectors, and the Collector-General does not appoint these collectors!—No.

4870. Therefore the Collector-General of Rates can hardly be said to be responsible for the collection!—Well, I think that it is a bad system of collecting rates.

4871. But, however, we take the Act in this respect

as we find it. That being so, the power is given to the Collector-General of Rates to excuse the individual collector if he, upon investigation of the case, comes to the conclusion that the rate cannot be recovered. What I want to know is this—do you think that the auditor, under those circumstances, should have the power of charging the Collector-General with that account? If he thought, upon investigating the case, the circumstances were not such as to justify the Collector-General in discharging the collector?—Promising first that the head of the office, whatever he may be—and I am entirely in favour of having the rates collected by the local authorities—whatever is the head of the office under the local authorities—whoever he may be and does not collect the rates for insufficient reasons, I think he should be made personally responsible—he, or the officer by whom he is employed or funds the rate was lost.

4873. The way the thing stands, as I understand it, is this—the collectors are primarily responsible to collect the rates. If the collectors are guilty of any negligence in that, they can be made responsible by means of their bond, but the Act of Parliament provides a machinery to relieve the collectors, and that is this, that the Collector-General may, under certain circumstances, state, "I excuse you from collecting that particular assessment, because, upon this investigation I find it is uncollectible, and no man with full diligence can collect." That is fair and right, because there ought to be some machinery to relieve a collector from the responsibility of collecting a sum plainly irrecoverable. To go a step further, the Receiver-Master audits those accounts, and certainly, at the present time, the Receiver-Master has no power whatever to investigate the grounds upon which the Collector-General exercises that power. I think, and there will be very little difference of opinion on that subject, that whenever audits the accounts should have an opportunity of investigating the grounds upon which the Collector-General exercises his discretion. But after he does so there arises the question whether it should be left to the Receiver-Master to charge the Collector-General by reason of the default, or whether the auditor should make a report to the Government and allow him to be dealt with by the Government. I think the latter course is more in analogy with what you say Mr. Finlay and the Local Government Board students do, for although investigating the rates, they would hardly charge the Collector-General but simply make a report unfavourable to him!

Mr. M'EEVY.—That is what he does. The auditor has no power to make any person pay any money due to the local authority—unless anything else—unless he thinks he ought to have that power. It would be very useful to the public that he should. That is one of the greatest difficulties that appears to me in working out the present system of collecting rates in Dublin. If we had the superintendence of the finance committee of the local authority it would be an advantage. Taking the small case of Kingstown, all these matters would be investigated. When the collector would return a number of people as not having paid the rates by reason of non-occupancy or any other cause, the master would be investigated, and if we had that sort of superintendence honestly and efficiently exercised, the cases for the auditor would be very few, but where they did arise I think the auditor should visit upon the person or the particular collector guilty of negligence the consequences of it.

4873. But he has not up to the present time that power?—No; I think it is one of the very glaring defects of the present system of collecting the rates in Dublin; and I may mention as to points that I have got from various gentlemen a number of cases of persons who in their union ought to have paid the rates, and have not paid the rates. I intend, as soon as the Collector-General has furnished the return of uncollected rates, if allowed to me, to be in a position to give evidence on some of those cases, but, in the meantime, I think it my duty to mention a case that has come under my notice, and probably can be ex-

plained. I think it requires explanation—I have seen in the schedule of a gentleman now passing through the Bankruptcy Court under a private arrangement the Collector-General returned as a creditor for rates—in one case £65 19s., and in another £131 3s., amounting altogether to £177. The property is situated in streets of the highest class in Dublin, and all far away above £28 in value; and it is only in cases of £28 valuation that the landlord is liable. He is the landlord of those houses, and how it came to pass that he should be a debtor to the Collector-General to this amount I think requires explanation, as the occupiers are the persons from whom the rates should be received.

4874. In the first place, does the schedule to which you refer show for what period of time the rates have been accruing due?—It does not shew that, but I presume it is last year's rates. Well, if last year's rates I do not see why they should not be collected.

4875. What is the gentleman's name?—I say it is a private arrangement, and I don't know whether it would be right to give it.

4876. I think, perhaps, you are right. As that is a private arrangement you should not mention the name; because it is not mentioned in the Bankruptcy Court.

Mr. Tingley.—I respect the name, and it is quite capable of explanation at once. Proceedings have been taken against the tenants themselves.

Collector-General.—I will be prepared to give an explanation of this case to the Commissioners.

Mr. M'EEVY.—I will give you the name privately.

4877. CHAIRMAN.—What occurs to me in the matter is this. This gentleman may have made an arrangement with his tenants to pay the rates for him, and he having made that arrangement returns himself on the schedule as being a debtor, although in reality he is not a debtor. However, there is the further inquiry why the money was not collected within the year?—If it were, why return himself a debtor for the amount?

4878. The real thing to which Mr. M'EEVY calls attention is that whoever was liable the rates ought to have been collected within the period in which they were due.

Mr. Tingley.—Proceedings were taken last year.

Mr. M'EEVY.—I wish to give you the figures as to what appears to be the real cost of the Dublin office. It is generally given at two-and-a-half per cent. Taking the account of 1875, I find at page 13 the total cost is given as £6,483, out of which is deductible £1,026 transferred to the several boards. Giving credit for that you have £5,557. But going to the other side of the account, you have the salary of the Collector-General, perannum, and law costs, amounting in all to £3,373; which expenses added to the previous £5,557 gives you £7,935. That on the sum actually collected, not assessed during the year, and less what they get from the Town Commissaries for water in bulk, and which I don't think ought to be charged with that two-and-a-half per cent. at all. It comes in as a large sum, and might as well go direct to the Corporation (Mr. Finlay in his last report mentions that the Government board is taxed with this two-and-a-half per cent. also, and he thinks improperly, as the money should be paid in directly to the Poor-Law Guardians, into their account at the bank, not through the Collector-General's office at all). Now, take £6,483, the extra municipal water rate, from the sum collected, £5,557, and that works out nearly 1d. in the pound as the cost of the office.

4879. What do you say the cost of the office was?—£7,935.

4880. Mr. BROOKES.—How do you find that?—Worked out in the way I tell you.

4881. CHAIRMAN.—I understand it thoroughly, because my attention was drawn to it the very first day of the inquiry. There is a certain amount taken as the cost of the office out of this two-and-a-half per cent., and then a sum of money is returned to the various boards by the Collector-General, but at the same time

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there is a sum of money much larger than is returned to the various boards represented by the Collector-General's own salary, £200; represented by law costs which vary from year to year, sometimes more, and sometimes up to £300 or £300; and represented by the pensions, and all these sums are charged upon the rates over and above the two and a half per cent. Therefore, to ascertain the real cost of the collection you must take the amount of office expenses, add to it the Collector-General's salary, law costs, and pensions—those three items!—That is what I have done, and it works out nearly £1 in the pound as the real cost of the working of the office.

4882. In making that calculation give us your figures again. First you have—1—£5,182.

4883. Out of which report is it you take this?—That for the year 1875.

4884. Let me see that report. (Inspects report.) I see £6,552 10s. 7d.—I deduct from that £1,000 transferred to the boards.

4885. That gives you—1—£5,557. Then, on the other side of the account the salary of the Collector-General, the law expenses, and the pensions amount to £1,378. That gives a total of £7,935.

4886. The only thing I would say against that is this: you have taken it from the year 1875, and that seems an exceptional year with regard to law costs, the amount being £656 10s. 11d., while in 1876 they amounted to only £30, and in 1877 there were no law costs at all!—I could not get the report for 1876.

4887. And when Mr. Mooney was here I questioned him as to the £656 10s. 11d., and he told me it represented the costs of three years, and there had been some heavy litigation with the Port and Docks Board. Further than that, there is for pensions £933 in 1875, while I found in 1876—suppose by the death of some pensioner—they were reduced to £454 5s. 1d.—As a matter of fact, I applied to the office for that report, and they told me it was not yet printed.

4888. That is the report of 1876!—I applied about six weeks ago for it.

4889. They must have misunderstood you. I must be the report of last year, 1877, they thought you wanted!—No, 1876.

4890. Mr. BACON.—Have you not seen this (the report for 1876) before?—I did not see this before.

4891. Mr. PHILIPS.—I think in calculations of the cost of collection you should not include pensions. They are non-effective charges incidental to the office. They are not collection charges.

4892. Take for instance the collection in Rathmines, or any other place where they are entitled to representation under the Act of 1869. When we have been inquiring what is the cost, we never take into account the pensions!—I do not think they have any pensioner in Rathmines.

4893. CHALMERS.—Yes, they have, I do not say at the present moment, but since the passing of the Act. He may have died since.

WITNESS.—In any case, I take it if you are ascertaining the cost of collecting the rates in any place, you must give the total cost of the office, including the pensions as incidental to the collection of the rates!—In a rough way that would work out, I would say, a little over 7d. in the pound.

4894. Are there any other matters you wish to call attention to?—I wish to call attention to a clause in the Water Works Act. I do not know whether you have had your attention called to it already or not—whether the 67th section of the Act has been attended to or not, which requires the Collector-General in every year to make out a return for the Corporation of the areas in his office, and obliges the Corporation to examine those areas!—

and for the recovery of such rates or rents if fully due; and so Collector-General shall, if required so to do at her/his/her/his command, proceed to recover such rates or rents."

That appears to give power to the Corporation, through the Water Works Committee, of exercising a very efficacious pressure on the Collector-General to collect the rates.

4895. I presume that clause is confined to rates payable under the Water Works Act!—Yes.

4896. We will make inquiries as regards that, we have not heard of it up to the present time. We will make inquiries as to what has been done under that section, when witnesses from the Corporation are before us!—You do not think it advisable, or within the scope of your inquiry, that I should give evidence as to the circumstances under which this office was established in the year 1849?

4897. I do not think it is within the scope of our inquiry!—The greater part of the matters connected with it will be found in the Dublin newspapers of the time, in the debates in the Corporation. You will find that the project was opposed unanimously at first in the Corporation. All parties were agreed. The Government appointed an inspector to inquire into municipal matters in Dublin previous to 1849, things were then as they are just now, not in the very best way. Among the recommendations was one, that the Government bill or scheme for the management of municipal matters in Dublin should not be one for vesting the management of any department of the Corporation in commissioners or outsiders, which would have the effect of preventing or discouraging men who would be very desirable persons from going into the Corporation, if the powers and duties of the Corporation were frustrated away. The passing of this Act in a measure was contrary to the views of the Commissioners.

4898. That after all was mere a question regarding the original constitution of the office, and I do not think that should be a subject-matter of our inquiry. I merely refer to it as strong evidence that but for exceptional and peculiar circumstances the Act of Parliament would never have been passed; that the public opinion of Dublin at the time was against it. It is a bad system, and never will work well no matter who is appointed Collector-General.

4899. Is there anything else you would like to add to what you have mentioned?—I do not know whether you would consider suggested improvements in the system of striking the rate as a primary step towards the collection of them.

4900. No. We inquired in the early part of our inquiry as to how far the Collector-General had anything to do with the collection of the rates. He is simply obliged to act on the assessment furnished to him!—My idea is, whenever the collection of rates, or whatever system is established, that first the public should have every means possible of having the rates legally estimated for, that they should know that nothing would be put into those rates that was not legally chargeable; and when the local authority had struck the rate it is that way under such supervision and check as would make the rates perfectly legal debts against the rate-payer, that then the system of collecting the rates should be as nearly as possible on the cash order system, that is that the ratepayer should pay on a fixed day. As it were, the local authority should draw on him for the amount, and have a system of collecting the rates directly through the bank; and in case of non-payment on that day there should be a certain penalty like a rating fee, and interest payable on the rate until the payment was made within a certain limited period—say a month or two months; and then it should be the duty of the authority, if the debt was still unpaid, to take immediate proceedings, and they should be clothed with the same powers for collecting those debts as are given under the Bill of Exchange Act.

<sup>1</sup> The Corporation shall from time to time refer such returns to a Committee of their body, who shall ask the Collector-General to pro-

4901. Do you suppose, Mr. McEvoy, that in a city like Dublin, or, indeed, I may say any large town where there are a great number of small houses—houses valued at a very small sum, on which the rates are small, and a great number of the ratepayers very poor—that that receivable order system would ever work without the collector going about from house to house and collecting the rates?—Oh, yes, I would have a provision for collecting those. The cash-order system might not be applicable to those kind of houses. But the larger ratepayers—the great mass of the rates—could be collected through that system. Merchants would rather have it, and enter in their bill books, as in the case of a bill to be due on a certain day and provide payment. The collection would then have very little more to do than collecting the small rates.

4902. Take, for instance, the case of Kingstown, you mentioned a short time ago, in which the collector gets £1 in the pound. Is he paid £1 on all the rates collected in Kingstown?—He is.

4903. And is there any portion of it paid direct to the Commissioners by the cash-order system, or is it all through the hands of the collector?—All through the hands of the collector.

4904. Then the system you would recommend in Dublin would be somewhat different from that?—I was not speaking of Dublin alone. I speak of a general system of collecting rates, and always suggesting the local authorities to be the persons to collect the rates. I am of opinion—I may be quite wrong—you will never have the rates collected on the present system.

4905. Mr. PARRY.—Suppose a ratepayer sends his cheque to the bank, as you suggest, how would you deal with the receipt for the money?—That might be provided for.

4906. He would have to part with money in the first instance without having a receipt for it?—He would get it from the local authority. The bank would account to the local authority, and they would send him a receipt by post.

4907. CHAIRMAN.—That is the receivable order system. But I think that question has been argued before, and the reason it could not be brought into operation in Dublin is the multifarious duties of the collectors in connexion with the various lists which they have to prepare for the municipal franchises, the Parliamentary franchises, and also the juries lists, and other duties. Therefore it is considered not advisable to attempt the adoption of such a system as that?—I think provision could be made for the discharge of all those duties connected with the franchises by others than the collectors.

4908. Is it not quite obvious that both systems must be in force at the same time?—Oh, yes. They must. There would be a considerable saving in the working of the system so far as the franchises are concerned.

4909. But has not a ratepayer now the opportunity of transmitting his cheque, instead of to the bank, to the Collector-General, and saving himself of all trouble—can he not send his cheque by post?—He can.

4910. Leaving the Collector-General subsequently to send a receipt to him, which amounts in operation to the same result, I think?—Well, he can do it; but there is not a system, and anyone doing that may be supposed to be paying before his neighbours, and there is a certain feeling among people that they should not pay before other people at all events; but there would be much larger sums collected if everybody had to pay in the way suggested as a general system of payment.

4911. I have not the least doubt that a ratepayer would prefer being able to transmit his cheque in an envelope, to having a collector call at his door?—He would. The bank teller could collect those cash orders with his bills and other business.

4912. But at the same time I think you could fall back almost on a similar plan by transmitting a cheque

to the Collector-General!—But you see if it is left open to the ratepayer to do that or not if he likes, every ratepayer will be induced to ask himself the question, "Why should I pay earlier than another person next door to me, who may be much better able to pay? Why should I send my cheque in advance?"

4913. Mr. BROOKS.—Do you think any bank in Dublin would undertake to collect the taxes?—I think they would. I think they would be very glad to get the account. The Corporation account would be a very valuable one.

4914. And to collect the taxes?—And collect the taxes.

4915. Did you hear Mr. Byrne's evidence this morning?—No, I was not in the room when he was here.

4916. Now, if it were proposed that the Collector-General should not receive money through his office, but that all money should be paid to the collectors, would you concur with that?—No, I think the greatest amount of convenience possible should be afforded to the ratepayers, and that the office should be open; and I think greater facilities than I have noticed existing at present should be afforded to ratepayers to pay in money.

4917. Don't you think it is more convenient that the collector should gather the rates in a street than that the inhabitants of every house in the street should send a special messenger to the Collector-General's office?—I speak of any ratepayer who chooses to go to the Collector-General's office to pay his money that there should be provision for him.

4918. Can it not do that?—I thought your question referred to the proposal to do away with that convenience.

4919. No; I ask you if at present it is not in the power of any ratepayer either to call personally at the office of the Collector-General or send by cheque the amount of his rates?—Certainly.

4920. And every ratepayer receives a notice of his liability?—Yes.

4921. And there is nothing to hinder him paying the rate?—Nothing to hinder him.

4922. Do you recollect when the collectors called upon the ratepayers under the old system?—No; I was not in Dublin at that time.

4923. Do you know that the collectors in those days had the power of distraining upon the goods of the ratepayer without any notice whatever?—Well, I don't know what was the system of powers. I know it is a very dangerous power. Although it is in our Towns Improvement Act in Kingstown we deliberately decided not to use it.

4924. CHAIRMAN.—You are perfectly right in that.

4925. Mr. BAXTER.—Would you be surprised to learn that the tax collector, accompanied by one or two of his myrmeces and a horse and cart, had at one time the power to walk into the house of any ratepayer, and without notice take his goods to the nearest sheriff's仓库 and sell them?—Well, I cannot imagine it, I don't know whether it is so or not.

4926. That was the practice in former days, and I have seen collectors made under such circumstances. If such powers were continued to the present collectors do not you think that the arrears would be much less than they are at present?—I would not recommend such powers to be given to collectors at all.

4927. Do you think that the powers which then existed to say arrears will explain the greater completeness of the collection?—No, I think the Paving Board being themselves responsible for payments, were most likely to exercise vigilance and put pressure on their collector to get in the money to meet their engagements than under the present system. It is just like a merchant or a trader who would have a Government officer to collect his debts for him. I think if anyone tried the system in his own case he would soon find it a very useless one for him.

4928. Do you know what rates the Wide Street Commissioners collected?—They collected according to

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the evidence I have read in *Sawmills*, a small rate of about 3d. or 4d. in the pound.

4932. Do you know whether the Wide Street Commissioners collected the pipe-water rate?—No; that was in the hands of the Corporation.

4933. As a matter of fact you state that?—Yes; the Corporation had the charge of the pipe water.

4934. Do you think that an official because he happened to be called a Wide Street Commissioner would exercise more vigilance in the collection of the rates, than an official called the Collector-General?—Yes, when as a Wide Street Commissioner he had to provide payments to meet his engagements as such.

4935. CHAIRMAN.—The sum you have given us as the cost of collection under the old system, amounting to about 2½ per cent., was wholly irrespective of establishment expenses?—Yes; I think so.

4936. Mr. Brooks.—Do you know whether of the Wide Street Commissioners, one had a special duty to look after the finance and the collection?—Well, I am not able to say that.

4937. Do you know whether there was a special officer?—If he was the financial man of the Board he had more to do than with rates. He had to provide for payments as well as for the collection of the rates, and if you charged portion of his salary with regard to rates, it should be only a portion of it. You could not charge the whole of any of these gentleman's salaries to the collection of rates. They had other duties, and that is why I think there is a want of economy in the present system. Now, the Treasurer of the city of Dublin, if a competent Treasurer, would be the person to superintend the whole system of collecting rates for the city. He would be at once the collector in of the taxes and other money of the Corporation, and on the other hand the payer out of their expenses. In performing those double duties and superintending them in his office, there would be less expense than if you had a separate office for one purpose and a separate office for the other.

4938. Clearly. But does not that point to the economy of the present system, whereby one gentleman collects the whole of the rates, while under the old system you had a Wide Street Commissioner in one office having charge of the responsibility for the collecting of the industry taxes, the Police Commissioners had under him another official, who had charge and responsibility with regard to the collection of the police rates, and similarly with regard to the Grand Jury rates, and the burial rates and water rates, and other rates. Would it not be that instead of having one sufficient official who should superintend the collection of the whole of the rates, there would be under the system that you recommend a large number of officials who would have duties widely diffused, instead of being at present concentrated under one roof?—The system existing in Dublin before 1849 nobody would think of reviving.

4939. CHAIRMAN.—That was a bad system—a number of boards collecting small rates. It does not necessarily have been an unscientific system. But then you have, if those returns be correct, that even under that system the rates are collected for something like two and a half per cent. Even if you had a portion of the establishment charges, under that system the rates were collected for the same percentage altogether as under the present system. It would prove to my mind that there has been no economy which would appear to have been an irresistible argument and was an irrefutable argument at the time, for the abolition of the system of collecting through a number of small boards, and consolidating the rates under one board. If ever worked out there has been no economy!—Fitness.—That there has been no reduction in the percentage under this new system, I think proves its failure on that point. What I propose with regard to the Corporation and the Poor Law Board should be not to revert to the old system, but let the Corporation collect all the rates they have. There would be no reversion to the former system at all, but there would be a consolidation of rates under a respon-

sible local authority, who would have the spending of the money, which would compel them to activity in collecting in the rates. I may mention it is what was proposed by the Corporation itself in 1848.

4940. Do you think your comparison of the old system and the present is accurate when you withdraw from the calculation of the old system the retiring allowances, pensions, and law costs and office expenses. You know you have something of 2½ per cent., which the Collector-General sets forth as being the entire cost of the collection of the consolidated rates, and which is subject to some £1,200 deducted to the Board as against the 2½ per cent., the mere postage paid the collectors?—What was chargeable under the old system for the proportion of establishment charge fairly chargeable to the collection of rates, I do not think will be found to come up to the 2½ in the pound, or 7½d., or thereabouts.

4941. What foundation have you for that?—I would ask for further inquiry into it. If you wish I will look into the matter and give you any figures I can get.

4942. But is that opinion you have given us founded on my calculation?—I think so. If I take the borough of Birmingham for example, and see what they allow there to the rate office, what proportion of the general salaries of their officers they allow, and give you the sum for the Paving Board it would work out that result.

4943. I think you suggested that there should be superintendence!—Really my experience in Kingstown led me to the conclusion that the work of superintendence is very small. If you give your collector a serjeant ward, he has his rate book, and all you have to do in the office is to see he returns the amount of money. In nine cases out of ten all the superintendence required will be the proof of payment of the rates.

4944. Do I understand you to say that you would recommend as a condition, precedent to the striking of the rates, that an estimate should be first made, and the appraisal had of some Government official?—I was speaking of Government officials in the matter. I am afraid I would be travelling out of the present inquiry if I gave anything like a detailed explanation of my views on the subject, I believe the Chairman has instructed that I should not do so. But what I say is this, that the public should have every means of being satisfied that they were properly rated; that they were charged with nothing that they should not be charged with; and that ascertained the rate then should become a debt something like a debt under a Bill of exchange, and should be recoverable in pretty much the same way. The law should give every facility to recover debts that were clearly and properly ascertained to be due by the ratepayer.

4945. I understand you now. By making the collection of the rate with the striking of the rate, and I understand you to suggest that before the rates were struck there should be the sanction of some other authority, is that so?—I say that before I would give such great power for collecting rates I would like that the public—the ratepayers—should be protected and their interest guarded.

4946. Are you talking of collecting the rate or striking the rate now?—I want to give that check on the power when it is created.

4947. Collecting or striking?—A check on the striking the rate.

4948. Mr. Brooks.—Do you think you would get any Board of Guardians worth having that would submit to any such control?—I do not propose a Government inspection at all I may tell you, I don't propose any such thing as that the Government should control it; but it should be otherwise. I should go into it at great length if I would go into it at all.

4949. Then you have not a plan?—I have a plan; but the Chairman says it is not within the scope of the inquiry. But I may tell you I don't propose any such thing as Governmental control. I am entirely

against Government interfering in matters that do not properly belong to them.

4947. CHAIRMAN.—Upon that point my idea was—Mr. Brooks agrees with me—that we have nothing to do in this Commission at all with inquiring into

anything antecedent to the working of the Collector-General's Office. It was merely incidentally the matter was referred to and of course so far as it bears upon the subject it was right to inquire into it, but I do not think we should go into the matter in detail.

Feb. 12, 1878.  
Mr. McEvoy.

Mr. MICHAEL P. V.

TARFFE recrossed.

Mr. Taaffe.

4948. CHAIRMAN.—Have you the bank books, Mr. Taaffe?—[Hands in bank books.]

4949. Have you a return of the amount of money lodged by the public in the office in Fleet-street, in 1876 and 1877?—[Hands in return.]

4950. A list of the taxes collected with the districts under which they are imposed?—[Hands in documents.]

4951. The returns made by the collectors in 1876 in respect of their arrest?—You had those before, and you said you would not inquire them again.

4952. You are perfectly right about that. There is the return you said you would not have for some days—a return for 1876 and 1877 in respect of vacant houses, &c. The next return we asked for is of the amount received by the warrant officer in 1875 and 1876?—[Hands in return.]

4953. A return of the remuneration of the collectors for the collection of rates in 1875 and 1876?—[Return put in.] This is not in your list, but you asked me to supply it—a return of the amount paid to the rural collectors. [Return put in.]

#### TENTH DAY.—MONDAY, FEBRUARY 18, 1878.

Present—HUGH HOLMES, Esq., Q.C. (Chairman); HERBERT H. MURRAY, Esq., and ALFRED J. PHIPPS, Esq.; together with THOMAS BROWNING, Esq., Secretary.

Mr. MOTLAW recalled.

Feb. 18, 1878.  
Mr. Motlaw.

4957. CHAIRMAN.—Before I ask you some questions in reference to these documents before us, have you returned yet to our Secretary the states of evidence?—Yes.

4958. Has he got them?—Yes.

4959. I have before me one return headed in the following manner—

"Statement showing the amount of cash appearing in the word ledgers of the Collector-General of State Department, as compared with the amount of cash appearing in the bank account for each of the years 1870 to 1874, 1875, 1876, as revised by the Bank Inquiry Commissioners in their commissionership dated 10th January, 1876."

I observe that that is in the words of the requisition which our Secretary sent to you, but I find the way in which it is returned is thus—taking the year 1877 you give us in one column the amount of the assessment in that year; you give in the next column the amount lodged in the bank. That is not what was required, nor what I think the terms of our requisition called for. What we wanted to know by that demand is this—first of all, the amount of cash which appeared upon the face of your word ledgers as having been received; and, secondly, the amount of cash which, in that particular year, was lodged in bank. Now, the object, of course, in asking for that was to reduce to a certain extent the word ledgers on the one hand, and the bank account on the other, but the return here is wholly useless for that purpose, for the amount of assessment is of no importance for the purpose of ascertaining whether the amount lodged in bank corresponds with the amount received. Do you understand me?—The amount stated, as lodged in bank, is correct.

4960. You are aware that the amount stated in the document is correct. That can be ascertained by looking at the bank past book; but what we want to ascertain is whether the amount lodged in bank corresponds with what the word ledgers show as having been received, and this document does not in any way

fulfil us with the particulars we want. You can look at it, and see what we require, and the way that we require it—I don't exactly see.

4961. The object of the Commissioners in making that requisition was this. They wanted to ascertain as far as possible, by a comparison between the entries of cash received, as it appears in your word ledgers, and the amount of cash lodged each year in your bank account—whether upon the one hand, the keeping of your word ledger was, in any respect, accurate, or if there was a deficiency in the bank account. That could be ascertained by showing in one column the amount lodged in bank, and on the other the amount appearing in the word ledgers as having been received in the same year. That document gives the amount lodged in bank, but no information of what was actually received according to the word ledgers!—The first clerk, and his assistant gave this matter their attention, and I thought they were carrying it out according to your requisition.

4962. Do I understand you to say that that document was prepared by Mr. Taaffe, or under his direction?—It was.

4963. Then, perhaps it would be a fair thing to ask Mr. Taaffe did he understand what was wanted?

Mr. TAAFFE.—I understood what you asked for, but it is positively impossible to make out the return from the books, or that I could give the information in the terms of the requisition. It is impossible that the word ledgers could be totalled in the form in which they have been kept, and unless they were totalled, I could not give the amount paid in. What I did do was to furnish the amount of the assessment. I knew it was not exactly what was required, and I thought it might be of some use, but the Commissioners seem to think not.

4964. CHAIRMAN.—It is not of any assistance, because we have the amount of the assessment in other ways, and from other sources. The way to test the accuracy of the thing is to show the amount in the word ledgers and the bank account. That is what we want

Mr. Taaffe.

1965. Mr. Moxon.  
to ascertain!—The answer is, that it cannot be furnished in consequence of the mode in which the ward ledgers were kept, and it cannot be furnished.

4955. At the time we asked for this return were you aware that it was impossible to furnish it?—I was perfectly well aware of it, and I did not hesitate to make the return at all.

Mr. MOYLAN re-examined.

4956. CHAIRMAN.—At the time this requisition was first made to you were you aware it was impossible to give the information required?—No. I had every exertion would be made to get it, but these ward ledgers were kept in such an extraordinary manner that no mercantile man could understand them at all.

Chairman.—Well, so far as that particular part of our inquiry as concerned, it appears that we cannot get the information we require. We have that information in another form, and that sheet which you have prepared, but which is not what we asked for, we do not require.

Mr. Tuggey.—Very good, sir.

4957. CHAIRMAN (to Mr. Moylan).—We also asked you for the assessments and the amounts collected in the years 1875, 1876, and 1877. Our object in asking that was to continue the comparison which Mr. Phippe had made up of the year 1874 from your annual reports, and instructed as we have got the result of Mr. Phippe's investigations up to that year and it is upon the rates, it is desirable, I think, that we should also get upon the rates a continuation of that. Now, the assessment of 1875 was £381,689. The cash received in that year on foot of that assessment was £128,952. In 1876, on foot of the same assessment, £30,710 was received, and in 1877, on foot of the same assessment, £2,669, making the entire amount in the three years, which is the period we have taken for comparison in the case of the others—£242,330, received on foot of the assessment of the year 1875, leaving the deficiency of that assessment uncollected for, or outstanding £29,353, being 10 1/2 per cent. or 10 1/2 per cent. of the entire collection outstanding. The assessment of the year 1876 was £390,371. The cash received in the year 1876 on foot of that assessment was £124,150; and in 1877, £36,878. It is possible that in this case (1878) also a further sum will be received on account of that, and, therefore, we are taking a position to compare it with the other two, but comparing it, to fit in with the present time, the amount received on foot of the assessment of 1876 was £261,058, leaving a deficiency of £29,233. The next thing is the year 1877, where the amount of the assessment was £356,839. The cash received in the year 1877 on foot of that assessment was £214,711. There are, of course, the amounts of that outstanding to a greater extent than those of the previous years that have been given, because we have only the amount received in one year, but at the present time it appears, after the year is finished, the amount outstanding or uncollected is £22,138. It is stated that the cash received in 1877 on foot of that assessment is a sum of £214,711. Does that amount, Mr. Moylan, include the Government grants of that year?—Yes.

4958. So that there is, therefore, included in that sum of £214,711 two sums granted by the Government—one of £3,631 17s. 7d., and the other of £2,304 11s. 3d., making a total of £7,994 14s. 11d.

Mr. Tuggey.—Yes.

4959. CHAIRMAN.—Now, does the amount stated as being the assessment of that year, £356,839, include those amounts?

Mr. Tuggey.—It does not.

4960. CHAIRMAN.—Therefore, if that be so, the outstanding amount upon that assessment—that is, of the amount actually assessed in 1877—at the present day outstanding would represent a sum of £20,124, and not £22,138?—Yes.

Mr. Moylan.—I believe the Treasury intend in future to pay these sums direct to the Corporation.

4971. CHAIRMAN (to Mr. Tuggey).—We have not up to the present time got the arrear sheets up to the 31st December, 1877—that is, the ordinary annual arrear sheets which the collectors should send in. The collectors are not making out arrear sheets at all this year. I promise to supply as soon as I could on account of the entire assessments of 1874 and 1877, showing the amount outstanding, and losses by vacancies, insolvencies, and other causes. These returns are in hands, and these are the returns which I said could not possibly be ready for at least a fortnight. I showed Mr. Murray and Mr. Phippe, on Saturday, a specimen of the return.

4972. Will that return for the year 1877 show the same things which would appear on the arrear sheets if they had been sent in?—If they had been made up.

4973. If they are made out?—The collectors are not making them out.

4974. Taking the returns which you promise me, will they show it?—They will show every person who has not paid his rates during those two years, and the cause why the rates are outstanding, or why they remain outstanding. These returns will be much better than the other returns.

4975. Are these the returns that you say will take a fortnight to make out?—I would say a fortnight from to-day.

4976. Now, Mr. Murray asked you some questions when you were being examined here the other day. At question 3002, in the printed evidence, you said—

"Are you aware that ex parte cases—cases over, at all events—persons who have been able to pay their rates have not paid them? I know not the smallest doubt about it."

"You know it is a fact?—I have not the least doubt in the world about it."

"You also know as a fact, that persons holding high official offices, members of the judicial bench, and members of the Corporation, have been allowed to go into arrears?—I am quite sure."

"That has been done with the negligence of the officer?—It has been the collector's duty then not to have warrant issued in those cases?—No. I do not know so."

"They have been returned to the arrear sheets, have they not?—They have, occasionally."

Now, will these documents that you are now preparing for us give a full return as regards the entries which Mr. Murray questioned you about those?—They will.

4977. I take it from this previous answer—"They have occasionally"—that those names did not always appear on the arrear sheets before?—I believe the arrear sheets were never accurately made out before. The sheets I am preparing will show the name of every person who has not paid the rates.

4978. Was your attention ever called to this in checking over the arrear sheets?—I never did that at all. I never checked them over. The Collector-General himself did that.

4979. What is your reason for believing that the names referred to by Mr. Murray was "occasionally" omitted?—I think the names of persons indicated were omitted, as well as persons in other positions. I don't think there was any special reason for omitting them on account of their social standing. I did not intend to convey any other impression to the Commissioners, but I may say that I think the lists were imperfect in every possible way.

Mr. MOYLAN re-examined.

4980. CHAIRMAN.—Now, you have heard what I read out to Mr. Taaffe, where certain questions were asked as to certain persons of high social position with high salaries, who were allowed to go into arrears, and in answer to the question—"Had they been returned on the arrear sheets?" Mr. Taaffe said, "They have occasionally." Were you aware that they were not returned?—I believed that every one was, and I questioned the collectors about these in arrear.

4981. And you were not aware of any names being omitted?—No, certainly not.

MR. TRAFFE re-called.

4982 CHAIRMAN.—It is well to have this distinctly, Mr. Taaffe. Do I understand you that when you gave that answer the only thing was, that you were aware the arrear sheets were inaccurately made up, and that persons in social position were omitted, and not the particular class of persons to whom Mr. Murray referred?—That is what I referred to. I do not think I have seen that portion of the evidence revised. I think what in there does not convey my meaning.

4983 MR. MURRAY.—Hall you any names in your mind when you gave that answer?—Yes; I had. I am perfectly aware that gentleman is the Corporation, and of high social standing, and other persons, consider it a point of impertinence for a collector to call to collect their rates unless it is to suit their own convenience.

4984 CHAIRMAN.—Some of the names were omitted?—Yes.

Mr. Moylan.—I can only speak of what comes before myself.

4985 CHAIRMAN (to Mr. Taaffe).—When you gave that answer "occasionally," as regards the omission of names, did you mean to convey to the Commissioners, that there were omissions, but that those omissions were accidental and not intentional?—Certainly.

4986 Now in the last part of your evidence, Mr. Taaffe, when you were here before, Mr. Bowes asked a question about the relation of the collector (question 3,303), and you, after having answered that question, proceeded in this way:—"Before you absent I would like to put in evidence a form of ledger I have prepared, and I think ought to be kept in the office;" and you said you would have it on the following morning, and the receipt-books and expenditure-books. We have not got it before us yet, and we would be glad to look at it and put it no evidence?—There it is (document handed in).

4987 Now have you made out this sheet, as far as you could, in conformity with suggestions made by the Commissioners when they first inspected your books, and directed attention to the way in which they were kept?—No, I had that form of ledger in my mind long before there was a talk of a Commissioner et al.

4988 But it has been prepared since that time?—It has been ruled since that time.

4989 I have not gone through this in detail. I remember suggestions that were made at the time. Have you not made this out in conformity with these suggestions—I think it is in conformity with the suggestions.

4990 Now we will go through it. In the first place this appears to show the "number of the ledger." What do you mean by the "number of the ledger"?—The rule number.

4991 That is in the assessment-book?—In the assessment-book.

4992 That would not be the ledger?—They correspond. The assessment-book and the ledger run exactly together.

4993 Then we have next street door, names of the persons assessed; then after that the value of the premises, and then a column for the years, opposite to which can be inserted "arrears of past years," then after that the assessment for the year of that time current, and then the total, which will include the assessment for the current year and the arrears of the past years, and in the same column it can be seen for what years those arrears appear due; then opposite to that are the receipts—the receipts, first of all, in respect to arrears, and then of the current rates, then the date of the receipt; then we have after that the remittances, and the amount of rates which have not been collected by reason of the remittances; and then after that the amount lost through the causes specified in the margin; then in the margin a statement will be made as regards how those

assessments are lost; then at the end is brought forward the amount, which would be due at the end of the year of the assessment. Now is that prepared in such a form that the amount of arrears for a year; the amount of the assessment for that year; the amount received in that year; the amounts lost through remittances; and the amounts lost from other causes, can be totalled?—Certainly.

4994 And therefore it can be balanced?—It can.

4995 At the end of the year?—Yes.

4996 Or at the end of each month?—Or at the end of each month if required.

4997 MR. PITT.—But that would be of no practical use?—My intention was that it should be balanced every year, but it can be balanced at any time if it is considered necessary.

4998 CHAIRMAN.—Does that form that you have prepared provide, in fact, that all the rates shall be fully accounted for, and except none at all?—Yes, every penny piece, and I propose them to go a little further, because at the end of my ledger I would have an abstract form in that shape, that it would classify the amounts lost, and the causes specified in the margin, so that at any time the losses through bankruptcy, insolvencies, or vacancies, or deaths, or any other cause would appear.

4999 Now, as regards that, I can see how you would enter this in the margin, but how would you propose to sub-divide as to bankruptcies, insolvencies, and deaths?—You will have an entry of the insolvencies. You will have on the margin a statement of the cause of loss. I propose in my abstract to enter the rates, the number of the premises on which those rates were lost, and the amount lost under its proper head.

5000 Then, I presume you would post this abstract contemporaneously with posting the ledger itself?—Yes.

5001 Otherwise if you made up the abstract after the ledger, you would have to go through it item by item?—It would not take long. There would be very few things down that margin.

5002 CHAIRMAN.—Now, Mr. Moylan, we have got here your bank-books, and in the book which shows the account of the general fund we find on the 4th of January, 1877, the amount transferred to the office account is £1,283 5s 6d. We find on looking into your bank pass-book, which shows the office account, that on January the 8th the balance from 1876 is £1,718 11s 6d. That is four days later than the 4th of January. Does that £1,718 11s 6d. include the £1,283 5s 6d. that is mentioned here?—I believe it does. Does it not (to Mr. Taaffe)?

Mr. Taaffe.—It does, £1,283 5s 6d.

5003 How or when was the money transferred to the office account from the account of the general fund?—On that date.

Mr. Taaffe.—It was transferred from the general account to the office account in payment of over drafts for the Collector-General's salary, to pay law costs, and to pay pensions. It was transferred so as to balance the office account as nearly as possible at the end of the year.

5004 Your office account is overdrawn, indeed, all through the year?—The office account is overdrawn, for the Collector-General has properly charged for the office outside the  $\frac{1}{2}$  per cent., and the persons which are charged outside the  $\frac{1}{2}$  per cent. are also drawn during the year from the office account, and at the end of the year when making the final transfer to the banks the sum is transferred from the general account to square the office account as closely as possible. There is always a difference, and that difference is the amount of the postage for the last week's collection of the year.

5005 But how could there be such a sum as £1,283 5s 6d.? As I understand, the Collector-General transferred in that year a considerable sum of money, close upon £1,000, out of his office account to the

Ms. M. 12, 1974.

Mr. Taaffe.

various boards in the year ending 1877. He did that; did he not?—He did.

5006. According to my recollection the amount was between £900 and £1,000!—It was. On the other hand the Collector-General had a right to charge over and above  $\frac{1}{2}$  per cent for that of all his own salary, for pensions, and to pay law costs.

5007. His own salary was £800, and the amount transferred for pensions for that year were not more than £400 or £500!—Oh, £1,400 at all events.

Mr. Moylan.—The pensions for 1876 were from £900 to £1,000.

5008. CHAIRMEN.—Let us see what the pensions were in that year?

Mr. Taaffe.—For the year 1876?

5009. Yes! But that money was transferred for pensions in the year 1877. This amount was transferred on the 4th of January, 1877, so it must be for 1876!—Yes.

5010. For the year 1876!—It is.

I find I am right; £454 was transferred for pensions, but did not go in January, 1877.

Mr. Taaffe.—That amount was transferred for pensions but did not go in recently. We made an effort not to have a balance except the poundage on the last week's collections of the year. When you see the amount of the pensions you will see they are considerably beyond that.

5011. What I want to understand, Mr. Taaffe, is this. This sum on the 4th of January, 1877, you say was transferred to the office account!—That is the amount transferred from the office account to the general account, £1,283 3s 6d.

5012. Now, if the office account is overdrawn it must be overdrawn in the year 1876!—Yes.

5013. It was not in respect of any payment to be made in 1877. It was overdrawn at that time!—Certainly not.

5014. Now, I find that in 1876 Mr. Moylan transferred to the various boards out of the  $\frac{1}{2}$  per cent the sum of £1,283 3s 6d., the very same amount as this surplus. How was that £1,283 3s 6d. worked out?—On the principle of taking money out of one pocket and putting it into another.

5015. But even on the principle of taking money out of one pocket and putting it into another I don't understand how you work it out. I take the amount which you say you took that year out of the office account. I take for that year also the amount which you say you paid on foot of pensions, law costs, and the Collector-General's salary. The amount of the last three items, law costs, pensions, and Collector-General's salary was £1,284 5s. Now, that was as near as possible within a pound or so of the amount which you transferred to the boards. Therefore, if that is so the result of it comes to me to be that at the end of the year, even doing the very thing which you say you did, paying your pensions, law costs, and the Collector-General's salary, the  $\frac{1}{2}$  per cent would be just about sufficient to meet all the charges on it!—You are starting at once with the assumption that we paid only £454 odd for pensions, whereas in reality we paid over £1,300 for pensions in that one year. We paid to the pensioners out of the office account a sum of over £1,200, but in order to balance the office account with the bank at the end of the year it was only necessary to recoup the office account out of the £1,283 that was charged to it.

5016. Here is your own report for 1876, and show me in that report in any place, any item to show that a sum of more than £454 was paid for pensions!—It doesn't appear in that, but the actual amount of the receipts for pensions which are forwarded to the master, and for which credit would be allowed, was somewhere over £1,300. Three or six or seven pensioners, and the amount of any two of these would come to the £454 you speak of.

5017. What is the meaning of paying payment of pensions under the 39 & 33 Vict., cap. 46, which is the

Act of Parliament enabling you to pay pensions at all? Why did you get £454 for pensions!—Because there is no debtor or creditor account, and if there was it would show the amount actually paid out in pensions on the one side, and on the other side, to balance that with the bank-book, only the sum necessary to be taken from the general account. If you take the account in 1875, you will find the Collector-General took a great deal more than £454—that he took the total amount he paid for pensions. Master FitzGibbon said you should, in the first instance, exhaust your two and a half per cent, and having exhausted that, then very possibly you will be entitled to take anything that is necessary to make up the deficit from the general receipts, and an attempt was made in 1876 to do that.

5018. Then what is the meaning of writing your office account, transferred to the various boards, £1,284 5s!—Because then £1,284 5s was the amount that remained to the credit of the office account at the end of 1875. The Collector-General having at the close of 1875 transferred the total amount he had paid for pensions, the total amount of his own salary, and the total amount of law costs he had starting on the 1st of January, 1876, a balance of £1,284 5s. to his credit.

5019. That does not represent the sum transferred to the credit of the boards in 1876 at all!—It was transferred from the office account to the several boards in proportion.

5020. Was it given back again?—It was taken back again in nearly the same amount.

5021. Were you not present the other day when Mr. McEvoy was examined?—Yes.

5022. Do you remember his calling attention to this fact, that the expense of collection was very much over £d. in the pound, and his mentioning as a proof it was over £d. in the pound, that taking the account of the year 1876, the amount of pensions, the amount of law costs, and the Collector-General's salary for that year, when all were added together they brought it up to about £d. in the pound!—I do.

5023. Do you remember my calling attention to this fact, that the account of 1876 was not a fair test, for that the law costs and pensions were exceptionally high; and calling attention to the fact, that in 1876 there was only £454 to be paid for pensions, and a small sum for law costs, and that under those circumstances Mr. McEvoy made a fresh calculation, and stated that probably the amount wasn't more than 6d. Why didn't you explain the matter at that time?—I remember you referred distinctly to the law costs, but not to the pensions, and I was under the impression you told Mr. McEvoy the pensions were not to be taken into account at all. I do not remember you made a distinction between the two years.

5024. Do you remember my suggesting as an explanation that one or two of the old pensioners might have died in the meantime?—I do not.

5025. In point of fact, it is not the calculation you give for 1876 a perfect definition, so far as the pensions are concerned!—Certainly.

5026. And in point of fact a definition as regards the transfer to the Boards of £1,284!—That £1,284 was transferred to the Boards.

5027. Well now, so far as regards the 4th of January, £1,283 3s 6d. was on that occasion transferred from the general account to the office account. On the 2nd of January was the amount transferred back again to the general account? I presume the same sum—£1,283 3s 6d.!—I will tell you. The first transfer was made from the Collector-General to the Secretary of the Bank of Ireland. A second transfer was made on the 8th of January, in error, to the office account, and the general account for the first two or three weeks of the year 1877 was short £1,284 5s. I was away from the office, ill at the time, and when I returned I investigated the matter, and found the double transfer was made in error, and I immediately got the Collector-General to re-transfer that £1,283 3s 6d.

5028. Does the double transfer appear in your

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bank book—I think it does. In the first instance £1,283 5s. 6d. was properly transferred, and subsequently the sum of £1,284 5s. was included in the deduction of two and a half per cent. in the bank circular for the week ending the 8th of January, and remained until the 22nd of January; and when I returned to the office I discovered the mistake. It is included in that £1,778 14s. 6d.—the £1,283 5s. 6d.

5028. Mr. PHILIPS.—The first transfer was made on the 8th of January, and you say it was proper to make that transfer?—Quite correct.

5029. That is, the first transfer of the 4th of January of £1,283 5s. 6d. was perfectly correct?—Yes.

5030. And then you say it was transferred on the 8th of January—I mean £1,778 14s. 6d. was transferred?—It was.

5031. Where does that transfer appear in the bank book?—That transfer appeared at the end of the book for 1874.

5032. How can that be the second transfer, when you say this £1,283 5s. 6d. was the first?—Because it was made on the 8th of January—the sum of £1,778 14s. 6d.—and that amount was wrong.

5033. And was £1,283 5s. 6d. in excess of what it ought to be?

5034. CHAIRMAN.—The question now put to you is why the money was transferred back again on the 22nd of January?—Because it had erroneously gone to the office account, in the first instance, up to the 22nd of January, when I discovered how the mistake had occurred. We had been £1,283 5s. 6d. overdrawn to our general account, and had that balance standing to our credit in the office account. The lodgments made to the credit of the various boards up to the date of that transfer amounted to £1,283 5s. 6d. more than we had lodged to the credit of the general account in the bank.

5035. But you have already stated the transfer made on the 8th of January, that £1,283 5s. 6d., was in consequence of your office account being overdrawn, and that £1,778 14s. 6d. included the £1,283 5s. 6d., but ought not to have included it?—It ought not.

5036. And you say the reason of the second transfer was because the general account was overdrawn?—It was until I discovered the mistake.

5037. Well, those transfers will appear in the Collector-General's account for 1874?—They will.

5038. Another point. On the 31st of July there is an entry in the bank book—cash from Taaffe, £240 10s., and on the 19th of December, 1874, cash from Taaffe, £19 1s. 6d. These are the only two entries appearing in the bank book that are not receipts out of the 2½ per cent?—Yes.

5039. You will be good enough to explain what that credit of £240 10s. consists of?—The remittance for preparation of the Juries' List for the previous year. It was drawn by the Collector-General, and the staff paid out of it.

5040. Will that appear as a credit in the office account for this year?—Well, Mr. Davis has refused to let them be entered in the account at all. He says that they ought not to appear at all.

5041. There is that difference between your account and the bank book, and it is satisfactory to show how it has arisen. Its appearing on the face of the bank book would make it appear a lodgment of another kind. Then the account published in your report does not contain all the transactions that appear in your bank account?—It does not.

5042. Does it contain the result?—It does.

5043. Mr. PHILIPS.—Were there separate credits for the year 1874?—There were.

5044. CHAIRMAN.—What I want to ascertain, is—is there one item which includes that £240 10s.?—There is not.

5045. Mr. PHILIPS.—Were there similar credits in the year 1874?—There were.

5046. There is your report for 1874, being the latest return of the office account in debitor and creditor form. It does not appear to contain any credit of the kind.

It simply contains the balance on hand at the beginning of the year, and amount received £2 per cent on collection—I cannot say positively, but I believe the amount is included in the sum of £915 0s. 3d. My impression is that it is. As to the other lodgements by me, £19 1s. 6d. the Collector-General holds his office at £70 a year. There is a portion of the office, a book room, which is held by Cresser and Company, and for which they pay £50 a year. The Collector-General pays the full £70, and we receive the £19 1s. 6d., representing the £50, less the landlord's proportion of the poor rate, and the public water rate, and income tax.

5047. Mr. PHILIPS.—Has that been received for some time past?—For twenty years.

5048. It has not been shown in your report as a credit. Has it been deducted from the amount of rent paid?—I think it has been.

5049. The net expenditure of rent has been shown?—I think so.

5050. We will ask this question when we get your report for the past year?—Yes.

5051. CHAIRMAN (to Mr. Moylan).—Now, Mr. Moylan, we have got your notice for demand of rates for this year, and among these demands are made payable by four instalments—the first payable on the 1st of January, the second payable on the 1st of March, the third payable on the 1st of June, and the fourth payable on the 1st of September. We asked you a question before why the rates were made payable by four instalments. We want to know, as we have it clearly in evidence that the rates are collected by two, and only two instalments, what necessity or reason there is for having them payable by four instalments?—It was the system pursued by my predecessor and I adopted the same course.

5052. I assume, inasmuch as the rates are collected in two instalments for the four, that it is found more convenient for the collectors and for the owners of Dublin to pay them by two. Is that so? I find some payments are collected in three months. Are these payments made in three months?—There are some payments.

5053. From what class of persons do these payments come?—The better class.

5054. But, as a matter of fact, throughout the greater part of the city the rates are really collected and really paid in two instalments?—Visually.

5055. Do you know any objection to the excess of the power you have got to make the rates payable by two instalments—the first payable on the 1st of January, and the second payable on the 1st of May every year, and insisting that each of these instalments shall be fully paid up within the four months after the date they become payable?—I see no objection to making two payables, as you state. I found the other system prevailing I understand there was some question raised about the franchises.

5056. In what way could the question of the franchises be raised—in what way could making the rates payable in two instead of four instalments affect the franchises one way or the other?—Don't we take the poor rates for three months, Taaffe?

5057. Mr. Taaffe.—No, no, the consolidated rate every three months I will tell you the effect of it. At the present moment the first instalment is due on the 1st of January, and the last day for qualifying for the municipal franchise is the 31st of August. In qualification a payment of all rates due a period exceeding six months immediately antecedent to that date—immediately antecedent to the 31st of August. That being so, the Municipal Revision Court has held that the payment of the first quarter rate was sufficient to qualify for the Burgess Roll. If the half-year's rates were payable on the 1st January, that is to say not being six months before the 31st August, the rates qualification for the Burgess Roll would be doubled.

5058. But, in point of fact, if the rates are not paid in that year they must be paid in the following year?—They certainly must.

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5059. Now, assuming that the ruling of the Revision Court be correct—I believe there is no doubt about it at all.

5060. I am quite sure there is not, but amonging that the payment of the first instalment—the instalment for the first three months of the year—say three prior to the 1st of August, is sufficient to qualify a person for that year, still he must pay prior to the 1st of August of the previous year a full year's rate?—He must; but in the existing state of affairs a great number of persons fail to pay three quarters until pretty late in the succeeding year, and then they come and pay a full year—that being three-fourths of the year before and a quarter of the current year.

5061. Is it an advantage to the citizens of Dublin and to the Collector-General's office? I don't suppose that is a reason.

Mr. Moylan—I think it would be more convenient to the office to have the rates struck twice, and the payments made twice.

5062. CHAIRMAN.—Now, suppose, for instance, that they are really assessed as we suggest—namely, that the first instalment should be paid on the 1st of January, and that it should be insisted on being paid within four months after it was struck, and the second on the 1st of April, and paid within four months, you have four months after to take legal proceedings for the purpose of collecting in outstanding amounts. Wouldn't that enable you to have the entire amount collected within the year?

Mr. Taffin.—There is nothing to prevent us from doing for the first half year in the month of March. The second instalment is payable on the 1st of March, and so on, and on the 1st of March there is nothing to prevent or insist for the half year without making the half year payable then. That would obviate any question of the franchise. It is a matter of practice altogether.

5063. There is just another matter, Mr. Moylan, I would wish to get from you and Mr. Taffin. We know that the estimate is returned to you by the boards on the 10th of December?

Mr. Moylan.—Yes.

5064. Are you of opinion that you have sufficient time between the 10th of December and the 1st of January in your office, with the staff you have got, to strike your rate on these assessments, and to prepare the books for your collectors, so as to strike them in consonance with these documents?—No, the time is too limited.

5065. What length of time do you think you ought to have after the estimates are sent to you for the preparation of your books, and the striking of the assessments?—I would say a month easily.

5066. Do you know of any reason, as far as the boards are concerned, why the estimates should not be sent in a much earlier?—I do not, but I believe it is in accordance with the Act of Parliament.

5067. Do you agree, Mr. Taffin, with Mr. Moylan in thinking that for the purpose of having your collectors' books prepared, and also having your assessment books properly made out, the interval between the 10th of December and the 1st of January is insufficient?—I think it is not.

5068. You think it cannot be done?—I think if all the work were done prior to the 10th of December, it is quite possible to assess the books between the 10th of December and the 1st of January.

5069. I don't mean merely the assessments, but to have the work done properly and the collectors' books prepared?—There would be nothing to be done except the assessments; for if all the work was done as I maintain it should be done before the 10th of December, there would be nothing to do after the 10th of December but to assess the books, and then, I think, there would be time enough for that.

5070. What you advocate is that before the esti-

mates come in you would have in the office the names of the persons to be assessed, and you would have the collectors' books prepared as far as the names were concerned, and the only thing you would have to do between the 10th of December and the 1st of January would be to enter the amount up!—That is all. I think that the collectors' books should be issued on the 1st of January. If they had them in the first fortnight of January it would be as soon as they should get them. If they had them on the 15th of January it would be single issue.

5071. Do you know of any reason why the assessments could not be sent in earlier than the 10th of December?—None; in that the presentation notice is fixed for a certain period in the month of October or November—the end of October, I believe, when the judge sits to try the presentments. I think there is a particular time fixed for that; until after he has fixed the presentments the Corporation could not make any estimate—so grand jury case.

5072. That occurred to me; but from the time the presentments are fixed, there is a considerable interval between that and the 10th of December?—I think not. I think the interval is not more than a fortnight. I know it is some time in the month of November. I would like to mention this fact. When you say we have got ample time, I am presuming the notice of the actions would be abolished, because the present notices are to be observed. I don't think the time is long enough at all. I think we ought to have a month or more, in order to have the notice filled before the 1st of January, but, if the notice in the Gazette is to be taken as sufficient instead of the present notice, I advise to my former opinion.

5073. CHAIRMAN.—Mr. Moylan, there is a letter here which has been addressed to us on the 15th February, 1878, in reference to which we think it right to ask you a question or two. A gentleman named Mr. James Brown writes to a gentleman named Mr. Holy, stating—

" Young & Son just served on me, there appears to be three years rates due on Blarney-street—422 Dc. 8d. I have therefore to request that you will take the necessary steps to have this money settled, and prevent further trouble."

That will explain the other letter addressed to us by Mr. Holy:—

" Dublin, February 15, 1878.

" Gentlemen,—I purchased in July last, in the Landed Estate Coast, No. 35, Harcourt-street, which was unoccupied, and I believe to be a two part substantially finished. I let the premises in Sept. last to Mr. James Brown, from whom I received the money less a few days ago. As one of them stated, I respectfully ask the notice to you, failing to understand why three years' rates have been laid to the owners thereof.

" I have the honor to be, sir, your obedient servant,

" CHARLES BARBER THOMAS."

We wrote to you Mr. Moylan, and received the following reply:—

" 48, Fleet street, 15th February, 1878.

" Sir,—I have to acknowledge the receipt of your letter of the 14th instant, transmitting by direction of the Rates Inquiry Commissioners, communication received by them from Messrs G. R. Holy and James Brown, and requesting that I should furnish an explanation, in writing, of the matter.

" In reply I beg to state, that the premises No. 34, Harcourt-street, were occupied by Mr. John M. O'Callaghan (since deceased), who also held premises in Great-street, and Angle-street, on whose behalf, under the existing state of the law, it was impossible to levy rates. He was not, as far as I could ascertain, possessed of any goods or effects which could be executed.

" I herewith return the evidence.

" I am, sir, your obedient servant,

" EDMUND MOYLAN,

" Collector-General of Rates.

" Thomas Browning, esq.,  
" Secretary, Rates Inquiry Commission,

" Dublin Castle."

5074. Mr. Moylan, do you know this house, 34, Harcourt-street?—Yes; for I lived in Harcourt-street myself.

5075. How is that house occupied?—Mr. O'Callaghan was in it, but he had a bill of sale. He was a bankrupt.

2018. Mr. Staunton found the same difficulty I believe.  
2017. I am merely confining myself to the last three years. I want to know what business was carried on there during the last three years!—No business.

2017. Do you mean to say the house was entirely shut up?—No.

2018. No business was ever carried on on the premises!—No business was ever carried on there.

2019. It was a private house!—Yes.

2020. Of what profession or occupation was Mr. O'Callaghan?—He was a baker.

2021. Where did he carry on his occupation?—His overall shop is Amagard-street, I think.

2022. He had premises in Grafton-street and Amagard-street. Was he carrying on business in both those places?—Yes.

2023. Had he goods in those places?—Very little, I believe.

2024. Had he any furniture in his house in Grafton-street?—It was carried by a bill of sale, or something of that kind.

2025. Were there ever any proceedings taken against O'Callaghan during those three years?—Yes, there were.

2026. What was the nature of the proceedings taken against him?—I believe he was summoned, he was a bankrupt. I think he was a bankrupt twice.

2027. But what I want to know is what were the proceedings taken by the Collector-General against him?—Was not he summoned, Taaffe?

Mr. Taaffe.—I do not think within that period he was.

Collector-General.—Well, he was a bankrupt.

2028. CHAIRMAN.—Where was he a bankrupt?—He was a bankrupt in all his establishments and his house.

2029. Now, I have here the Fetterwilliam ward acre sheet for 1871, which was within the last three years, and on turning to Grafton-street I cannot find there No. 26 in the acre sheet at all. I do find a gentleman named O'Callaghan, No. 33 (J. J. O'Callaghan).  
Mr. Taaffe.—That is quite a different case.

2030. CHAIRMAN.—Is he a different gentleman from the Mr. John M. O'Callaghan?

Mr. Taaffe.—Yes, sir, a different man altogether. I can tell you who the gentleman is, but as much as you are not publishing my name, it would be impudent to give particulars as to this one.

2031. We are merely inquiring into this case of John M. O'Callaghan, in which as rates have been paid for three years, and I want to know does it appear in this acre sheet?—I understand it does not, and that bears out my view that the acre sheets were very imperfect documents indeed.

2032. Do the Amagard-street and Grafton-street premises appear in this?—They appear in a different acre sheet.

2033. Who was the collector in this ward in 1871?—Mr. Gildea.

2034. He is still a collector?—He is.

2035. We had him examined before us!—Yes, but Mr. McIntyre was the collector in the other district, and I would be rather surprised if he did not return him.

2036. Amagard-street, John M. O'Callaghan, fifty-one and fifty-two, consolidated rates, £24 18s. 6d. I find at the end of the year there is a total amount of £136 18s. 6d. due. Am I right?—I suppose you are, sir.

2037. Yes, it is. I find, Mr. Taaffe, in reference to this £136 18s. 6d. the observation "is in the law agent's hands." Do you know what steps were taken about that?—I do; I know everything about the case.

2038. Explain what steps were taken!—Mr. J. M. O'Callaghan was at one time a bankrupt.

2039. About what year?—The last time I think was about the year 1873. At some period—I cannot exactly tell you when—all the property of which he was possessed, was vested in two trustees for the benefit

of his wife, and since then he has had himself no property whatever on which a distress could be levied. With reference to the house in Harcourt-street, I inspected the premises myself, and I am aware that the house was not anything at all like fully furnished. The occasion on which I went there was this. A friend of mine happened to come up to Dublin to take lodgings, and she became greatly alarmed at a notice served by the Gas Company to distrain all the goods, and she left the house. I believe there were no means of recovering anything.

2040. But when put into the law agent's hands did he investigate it?—He did. It was useless to take any proceedings against O'Callaghan; we could levy nothing from him. I had interviews over and over again with the law agent on the subject, and we found that, under the existing state of the law, the property on the premises not being liable for the rates, as it was not the property of the person rated, we could not recover.

2041. What are the names of those trustees?—As well as I can recollect one was a provision-dealer in Charlemont-street, named Molloy, and the other a man named Murphy in Eastgate-street.

2042. All are vested in trustees!—I believe so.

2043. And if that be so why not have sold the trustees? I suppose the house was vested in them also?—The house was not. He had no interest in the house.

Collector-General.—Mr. McIntyre was collector in the Moleskin House Ward, and he will explain the difficulty.

2044. CHAIRMAN.—Did you ever ascertain how it was, or why it was that Mr. Gildea did not return the house in the acre sheet?—I never saw the acre sheet. I was not aware of it till Mr. McIntyre told me this morning it was not in the acre sheet.

2045. Did you make inquiry from Mr. Gildea?—I did not; I presumed that he returned every one.

2046. You did not observe it?—No. It is very possible that Mr. Gildea omitted it knowing the rates were irrecoverable, and that he intended to fill a remittance paper, or something of that kind for it.

2047. Mr. MURRAY.—When did O'Callaghan become bankrupt?—I think he was two or three times bankrupt at different periods. I know he was never out of difficulties.

Collector-General.—He was twice bankrupt, I know, in a comparatively short time.

Mr. Taaffe.—My impression is—I do not state it positively—that he gave composition bills, and that those bills were never met.

2048. CHAIRMAN.—In what ward in Castle street?—In the Wood-quay Ward. Castle-street is near the City-hall.

2049. And who is the collector of that for the last two or three years?—Mr. Gildea was the collector up to last year; Mr. Bolton was last year.

2050. Do you know anything of Nos. 24, 25, and 26?—What is the name?

2051. Mary Anne Connelly is the tenant, she is Mr. Under a lease.—The name is familiar to me. She has got a number of tenant houses, and I think in some way or other Mr. Sykes is connected with the houses.

2052. Have you got the acre sheet of that ward for the last two or three years?—We have for last year (produced).

2053. This is for 1873. Mary Connelly for No. 25, the consolidated rates are £5 8s. 2d. for No. 26, £5 8s. 2d.; and for No. 24 (it is Maria Murphy whose name appears), £4 6s. 1d., and I find that at the end of that year there was a sum of £9 18s. arrears due of 24; £20 2s. 2d. of 25; and £23 18s. 2d. of 26; and I find opposite the name of Connelly in reference to Nos. 23 and 24, "Won't pay, tournaments"—I think Mary Connelly is one of the class known as house jobbers, and that is the real explanation of the rates not being paid. It is on my mind that the houses were condemned by the Corporation they are in such a bad state.

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Mr. Justice

5114. But you cannot give us any explanation of this from memory—I cannot. Mary Connelly is familiar to me as a householder, and from that class, as a rule, it is impossible to recover rates.

5115. You cannot tell us whether any proceedings were taken—I am almost certain they were not.

CHAIRMAN.—We have got letters from two or three gentlemen, who said they were anxious to tender themselves for examination, and we announced we would be very happy to hear them to-day. There is a gentleman named John Plaskow, 37, Lower Buckingham-street; we will be very glad to hear him if he is here. There is

a letter from Mr. Downing, 53, Harcourt-street. Mr. Timothy Sexton also informed us that he would give us some evidence. I saw him here this morning. Mr. John Harris and Mr. William Keating Clay have communicated with us. We also received a letter from Mr. Ward, who is one of the Town Commissioners of Bathurst, saying that Mr. Saunders, one of their collectors, was desirous of being examined to implement Mr. Sexton's evidence. We will be glad to have any of these gentlemen now.

[None of the gentlemen named came forward.]

Mr. J. Ball Greene examined.

Mr. Greene,

5116. CHAIRMAN.—Mr. Greene, I believe you are the Government Commissioner of Valuation?—Yes.

5117. In the course of our inquiry one of the collectors, Mr. Banister, was examined on the 7th January, 1878; and upon our inquiring from him why it was that there appeared to be a very considerable amount of arrears outstanding in the district in which he has collected, he gave us an explanation, that some of the houses had totally disappeared, that they had been knocked down and removed, yet still appeared on the books. When asked, "What were the principal causes of deficiency in the Mooneyey ward?"—His answer was—

"One portion of the district is completely cleared away—about Annesley-place. Some of the streets have gone down considerably—Saxton-lane, for instance, which was a very respectable street, a row of decent houses, and it is hard to get the rate of these."

"What do you mean by being cleared away?"—The houses being knocked down.

"But I suppose they cannot be returned?—No, they remained on the books a number of years after that. The Valuation Office did not strike them off the tax-book."

"You did not return them?—I drew attention to these requiring revision, and they were revised. The census way the place was assessed, it was almost impossible to identify any place as the locality."

Do you know, Mr. Greene, whether the attention of the Valuation Office was ever drawn to houses which either had been very much changed as regards their character, or totally cleared away?—I do. Mr. Banister was one of the collectors whose duty it was to furnish him on the 1876 November in each year, as required by the Act of Parliament under a penalty. He did return Annesley-place in 1875 at the proper time, and reported the houses 6 and 7 to be down. These houses were examined immediately after, and No. 6 was found to be standing, and is still standing, and No. 7 was referred to the Collector-General as down previously in the year 1872. So that in 1875 when he reported Nos. 6 and 7 to be down, and requiring to be struck out, No. 6 was standing, and No. 7 had been struck out of the valuation three years previously.

5118. Now, as regards the house that had been struck out of the valuation three years previously that had been returned by the Valuation Office and struck out?—That was retained in November, and was struck out in the December following—a month after it was reported.

5119. As regards the other house you spoke of as standing, have you any report as to whether it was occupied or not?—Mr. Hartford, can you say if it was occupied?

Mr. J. T. Huford (of the Valuation Office).—It is not material for us. We are obliged to keep it on the books, though unoccupied. The house is now standing.

CHAIRMAN.—It is useful for our own information.

Mr. J. T. Hartford.—I could not say at all.

5120. CHAIRMAN.—Were there any other houses returned by Banister, which had previously been struck out of the Valuation?

Mr. J. Ball Greene.—There were in 1876. I think that was the first year Banister was in the Mooneyey Ward. He returned houses in White-lane, Giggings-lane, and Upper Backville-street. Every house reported by the collector was removed from the books and returned to the Collector-General in December,

1874. We have investigated it, and the original books are here to prove it if necessary. I may mention before we leave Annesley-place that in the course of the examination of the houses he referred to we found that Nos. 3, 9, 10, 11, 12 and 13 were down, which had not been reported at all.

5121. When was it that you ascertained these were down?—The same time—when we came to investigate his statement about Nos. 6 and 7.

5122. And at the time when you ascertained upon investigation that these were down did you strike them off the books?—We struck them off the books at once.

5123. Does the Valuation Department itself take any steps to ascertain whether houses in the city are either removed or reconstructed, or in circumstances to require a new valuation?—Yes, in the course of the annual revision. We take as a ground-work those returns that the collectors are required to send in to our office on the 27th November, or rather the collectors are required to forward them to the Board of Guardians of the North and South Dublin Unions, and they are required to send them to me on the 27th November each year. Immediately after I compare the returns, I have made a table here to show how they do their work as regards the number of alterations. For instance, I have taken the North City, and I have ascertained from their lists with their names to them that in 1877—which were the last returns they sent in—there were 88 new houses built requiring to be valued. We found there were 261 new houses improved as 75; we found 105 and valued them. They returned the number of houses down as 74; we found there were 238.

5124. That is in the North City alone?—The North City alone. The fact is that their lists are extremely imperfect. The South City shows something about the same proportion; it is not quite so bad as the North.

5125. Let us have the figures!—In the South City there were 300 reported as built or being built; we found there were only 274 to be valued. They put down several that were only just commenced and in progress, and it would be too soon to value them. They reported 183 as improved and we valued 148. They reported seventy-five houses as thrown down, and we struck out 141. No houses were returned to be reduced for dilapidation; we altered the valuation of fifty-three in the South City and forty-nine in the North.

5126. Could you refer us to the statute under which the collectors are bound to send in these returns?—The 17th Vic., chap. 8, sec. 4.

The collectors need section 4 of 17 Vic., chap. 8, sec. 4.

"And for the purpose of providing for the necessary revision of the valuation of the several towns and localities, the lands whereof shall be assessed, and also of movable possessions or hereditaments the annual value of which is liable to frequent alteration such as docks, railways, canals, tide of roads, bridges, jetties, gas and water works, and buildings, &c., it is enacted, that on the 12th day of November in each year, every collector of poor-rates within each Poor Law Union, within which the valuation of the several hereditaments and possessions as herein shall have been completed and shall be in operation, shall make out and deliver to the Clerk of such Union, to be by him laid before the Board of Guardians of such Union, a list of all the

gements or handbills made within every townland in the said Union and within their circuit the valuation of which tenements shall require revision for any of the reasons aforesaid, or in respect of any property the general value of which is liable to frequent alteration, as aforesaid; and if any such collector shall do or neglect to make out such list according to the best of his ability, and deliver the same to the Clerk of the Union as aforesaid, within the period aforesaid he shall for every such neglect of duty be liable to a penalty not exceeding £5, and any ratepayer within any Poor Law Union may within the same period make out and deliver to the Clerk of the Union to be by him laid before the Board of Guardians thereof, a list of any tenements the valuation of which shall in his opinion require revision, and the Clerk of each Poor Law Union shall for his disbursement recover any such list from the sum open for public inspection at the conclusion of such union, and present extracts to be made therefrom, and sent in due time to the 25th day of November in each year, making out a full and complete list of all assessments and property mentioned in such lists delivered to him as aforesaid no later than the 15th day of the same month, and wherein the list be made out by him to the Commissioners of Valuation with the expense of the said Board of Guardians, whether such revision is necessary on account of such changes or alterations."

§137. The Statute further directs that the Commissioners of Valuation shall cause a revision to be made, and transmit a list to the guardians, and so on. Could

you, from the returns in reference to both the north and south city, tell us whether there were any wards that appeared more considerably improved than others?—  
Mr. Green,  
Here in the North Dock Ward—there were only fifty-nine cleasings reported, and we found 249.

§138. Do you know who was the collector in that ward?—I do not; and in the Mountjoy Ward there were thirty-two cases reported, and we found seventy-five.

§139. Have you in that paper a return for the wards?—Yes.—The first column in red ink shows the return furnished by the collectors, and the other the changes that were discovered. In consequence of the changes not being sufficiently reported, not only in Dublin but elsewhere, there is an increase of labour on our department. I understand that the collectors are changed frequently, and of course they have not as great an interest when charged about in having the returns accurate as they would have if remaining in the same ward, because if accurate it is easier to collect the sums. I imagine, from the statement by Banister about Annabley-place. [Hands in return]:—

CITY OF DUBLIN RECEIPTS OF 1877.

	1.		2.		3.		4.		5.	
	Number of Houses Billed.	Number of Houses Improved.	Number of Houses Billed.	Number of Houses Improved.	Number of Houses reduced from Disposition.	Number of Houses reduced from Disposition.	Reported by the Collectors.	Billed.	Reported by the Collectors.	Billed.
Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.	Reported by the Collectors.
Arran-quay, . . . . .	14	31	31	32	90	27	3	65	145	145
East-quay, . . . . .	21	71	8	14	15	30	3	35	108	108
Manning, . . . . .	19	40	—	7	12	30	4	25	75	75
Heck City, . . . . .	11	38	22	23	3	3	3	47	53	53
South Dock, . . . . .	19	85	21	29	15	102	19	25	369	369
Seaside, . . . . .	6	12	5	8	6	4	11	10	65	65
Total (North City),	88	252	75	335	74	330	69	226	878	878
Westmills,	3	10	1	6	—	1	3	4	26	26
Marine House,	16	8	31	24	—	2	6	46	53	53
Marchmont-quay, . . .	6	47	8	32	12	39	9	38	118	118
Royal Exchange, . . . .	8	8	27	15	11	15	1	45	45	45
Saints City, . . . . .	11	27	13	14	3	9	1	30	45	45
South Dock, . . . . .	20	35	53	18	11	55	9	36	77	77
Treasury, . . . . .	9	4	26	22	33	19	2	20	45	45
Upper-quay, . . . . .	34	43	19	30	23	24	8	32	129	129
Wood-quay, . . . . .	197	122	6	7	2	15	4	97	137	137
Total (South City),	300	274	189	248	25	141	63	289	886	886
Total of City, . . . . .	394	588	266	583	148	374	93	587	1,764	1,764
Grand Total reported by Collectors, Grand Total number of cases Billed,								857 Cases		
(Signed).								1,354	"	
J. BANISTER GREENE, Commissioner of Valuation										

General Valuation Office, Dublin, 18th February, 1878.

§138. In addition to collectors sending in returns to the Board of Guardians, of course the ratepayers themselves may send them in!—The ratepayers rarely do it, but if they have a new house built they won't report it.

§139. It is only in cases where they expect a reduction that they report!—Only in cases where they expect a reduction.

§140. Have you many instances of ratepayers taking steps in that way?—No, we have not.

§141. Does the Commissioner take any action apart altogether from any report sent in to him about the valuation of premises and houses?—Nothing more than what I have stated—that in the course of the revision everything the inspectors meet with they have to correct.

§142. Of course an inspector would not merely correct what he happened to see on the office return, but in going through the locality, if he saw a house, the valuation of which should be altered, he would

change that too!—He would change that too, whether removed, or improved, or a new house. That return illustrates it, for we made 1,354 changes in the valuation, whereas there were only 857 reported.

§143. Could you tell us with facility what the increase of valuation in Dublin has been within the last five or six years?—I have brought with me a return that begins at the first time Sir Richard Griffith's valuation came into operation. It was made in 1823-3, and it was first issued for rating in 1855, and the valuation was £541,377, while the valuation we have just revised for 1877 is £632,217.

§144. And is the size of these two valuations the same?—Precisely the same.

§145. And this shows the valuation for each year!—Each year, year by year. There is nearly £90,000 of an increase in that time. [Return handed to the chairman].

§146. As far as I can see by looking through this document, the increase appears to have been progressive to a certain extent!—Progressive!



5161. In Dock-street!—Yes; some new houses.

Mr. Froude.—Blewley's premises in Dock-street. They were valued in thirty-two different houses, and you consolidated them and made them eight, and that was on the requisition of the Collector-General who had been losing rates on the premises.

5162. Chairman.—Do you remember that occurring?—I think it was done, but it must be some considerable time ago.

Mr. Froude.—It was immediately after Mr. Trustram Kennedy's case.

5163. Chairman.—I do not think that is a matter of importance as far as this inquiry is concerned, for we know now the principle on which you go. Is there any other evidence you would like to give?—I appeared before you principally in consequence of the statement Mr. Bannon made, which reflected on the office and the gentleman who had charge of this review; and I have gone through all the lists of Mr. Bannon since he was last appointed in 1874. I have most carefully gone into them with the values, and we find that not one of the cases he had stated was correct—not a single case. I have then all enumerated here in the different years he sent them in, and I find that not a single instance was he correct.

5164. Do you mean by that when he reported a house as being built or removed, in every instance which was examined into, his report was unreliable?—It was not reliable. He returned houses as being down that were not down, and he omitted to return houses that had been thrown down, and that we discovered and struck out immediately.

5165. Are you bound by law to make any change in the valuation except upon requisition, either from the collector of rates or from the ratepayers?—Well, that is a very nice question. The machinery that you have just read in the 4th section 17 Vic., sets forth that the collectors are to give certain returns, and the taxpayers may do the same. We did take an opinion some years ago at the time I think when the present Mr. Justice Knoght was Attorney-General, as to whether we were authorised, and he said in his opinion that if there was a list sent to us we were not bound by that list, and that we could revise whatever we found necessary in the progress of the revision.

5166. And you have acted upon that opinion since?—We have acted upon that opinion since.

5167. Now, there is one word which Mr. Murray has observed, appears to be a very bad one, in this return you have given us—the North Dock Ward. We find here that there were reported by the collector 59 cases for review, and that there were 243 cases revised; that there were 19 houses reported as built, and 86 as a matter of fact revised, and that there were 15 houses knocked down, while in point of fact there were 103 revised. Do you know whether there was anything exceptional this year about that particular ward?—That is the requisition on which the Collector-General struck his rates on the 1st January of this year.

5168. Was the Railway Company knocking down houses in that year?—Yes, it was.

Mr. Hargrave.—There were an immense number of houses removed in that year, and others rapidly built.

5169. Chairman.—Because it would appear as if those must have been something of this kind of an exceptional character. Is the valuation made by you in your books, Mr. Greene, ever compared with the books in the Collector-General's office, upon which he strikes his assessment?—I am afraid not. There was a comparison some time ago. Some gentleman came from the Collector-General's office to our office and did go through them, but it has not been done for several years. He went to the Valuation Office and made a comparison, and a great many discrepancies were discovered.

5170. Well, in point of fact, the only communication between your office and the Collector-General's

office is when you send in your returns each year in the month of November!—Yes.

5171. To prevent those discrepancies which, when there is no comparison of the kind, must grow up in books in the course of the year, would there be any difficulty in making a comparison at the end of the year?—None whatever.

5172. What time would it take?—A very short time, if the Collector-General's books were in a tolerable state. I never saw the Collector-General's books. Does he make a copy of the rate-book?

5173. There is an assessment book made by him every year!—I do not see why a clerk from our office and a clerk from the Collector-General's office should not sit down together, and in two or three days make a comparison. Perhaps it would not take so long.

5174. If a clerk from the Collector-General's office were to come to you for the purpose, would you put a clerk at his disposal in your office?—Certainly, and give him a seat and a room, and all that. I think it would be a very desirable thing to do.

5175. Do names appear in your books?—All the names, both owners and occupiers, but we are not bound every year to correct the names throughout the city. We correct all the names in every place we can. Our books represent the number of the street, the occupier's name, the immediate lessee, the value of the house, and also, if there is a yard or garden or area a value is attached.

5176. Are the names required to appear in your books for any purpose—are they required by statute?—Yes. Here is a copy of the form we are required to furnish. [Produced.]

5177. How do you, for the purpose of your valuation, ascertain who the immediate lessee are?—By inquiry. We ascertain both by inquiry from the occupier, and if there is any doubt about it we send the receipt for his rent. If we have anything difficult, we find it out in that way.

5178. Have you any powers under your Act of Parliament to compel the occupier of a house to tell you who the lessor is?—No, we have not; but they really give us the information without any trouble whatever.

5179. There was some evidence given to us by Mr. Mooney, according to my recollection, in which he said that legal difficulties arose by reason of a change of valuation being made in the course of the year, and it would be impossible to assess any premises until the change was completed. Was not that so, Mr. Thaddeus?

Mr. Froude.—Yes.

5180. Do you know anything about that, Mr. Greene?

Mr. Greene.—I don't know exactly what you mean by a change.

5181. Mr. Murray.—The revised valuation for 1873 would not come into operation for the year 1874, would it?—Up to about two years ago we were in the habit of completing the revision rapidly—that is, for the Collector-General. We got over the lists that were sent to us on the 27th November as fast as we could, and we sent them to the Collector-General, knowing that he was bound to strike the rates on the 1st January. On that case of the Collector-General & the Ports and Docks Board, it came out that he had no power to strike a rate until the period required by the Act 13 and 14 Vic had elapsed—twenty-eight days to appeal; so that the books should be lodged for twenty-eight days, and if there were no appeal, then it was legal to strike the rate. After they were sent to him on the 1st January there were twenty-eight days more. So that in fact the revision to December, 1874, does not come into operation until the 1st January, 1875.

5182. Here is the evidence given by Mr. Mooney. [Reads Mr. Mooney's evidence on the subject.]—That is all correct. We have got over the difficulty referred to now by not issuing the revised valuation until the period for appeal expires.

5183. But then the result of that always is, that the

20th Dec. 1878.

Mr. Greene.

MR. GREENE  
Mr. Greene

Collector-General has struck his rate before that time &—No, not now. He has got the revision of 1876. He makes it on the previous year's valuation, 1874. But then the result is this; that say, for instance, there was a number of changes in the case of the year 1877, and say, for instance, that your attention was directed to those changes, and you were called on to make a new valuation in respect of them—the Collector-General cannot, in striking his rate, at the end of 1877, make use of any revision which you have done for that year. In point of fact, any changes that occur in 1877 are only to be made available for the purpose of taxation in the year 1878—The 1st January, 1878. You see the Act of Parliament says that, for our revision, we have in the first day of the summer session. When that Act was passed, it was for all Ireland, and our valuation was from the 20th November to the first day of the summer session in the following year to do the work. They evidently contemplated more in those days when that Act passed—county rates and county cess.

5185. Then the result of that in Dublin is that the house that happened to be built in the year 1877 would pay no rates during 1878 at all! It would not. They have in Belfast a different system. There they have power under their Act to get the premises valued, and charge them for the portion of the year they are occupied. A house may be brought into valuation, and if it is unoccupied, it is not charged any rates for that time; but if it is occupied three months at the year, it is rated for one-fourth of the rates.

5186. Of course that might be remedied by one of two ways, as far as I can see. It might be remedied by altering the date of the revision—that is, throwing it back earlier in the year, in which case, after all, there would still be some houses being built up; or it might be effected in another way—namely, by enabling the houses to be valued at any season of the year, and put in the rate books at any season of the year after the twenty-one days!—It might.

5187. And the best way would be evidently much the best way to meet that!—Certainly.

5188. You say that does exist in Belfast!—It does.

5189. Is that under the local Act?—Under the local Act.

5190. Do you know whether it exists in any other town in Ireland under a local Act?—I am not aware of it, except in Belfast. We have a local value there, and I wrote to him, and he said they have the power there, and they do get the rates.

5191. At what season do the Poor-law Unions make their assessments?—Generally speaking, in autumn.

5192. Then, as far as the Poor-law is concerned, the valuation which you make this year would not be made use of until the following autumn!—Oh, yes, the valuation that we make in the revision. We do not, throughout the country generally, commence until

about now to revise, or until the spring; and we have them all complete to return at the summer session; and for poor-rates struck after that time, the valuation of the year is available.

5193. But, however, the way to remedy the defect you have mentioned would be to enable the Collector-General of Rates at any season of the year to put in his book, after the expiration of twenty-one days, the houses valued by you!—Certainly.

5194. Is there anything more, Mr. Greene, you could suggest that you think could help us in any way?—Only as far as concerns the revision. I think it is injurious thing to our department that the collectors are not allowed to remain longer, at all events, in the same district. I think the removal of the collector from one ward to another makes them indifferent to the accuracy of the revision. A man doesn't care about sending in an accurate return, for he says, "I will be away next year, and somebody else will be there collecting the rates." But if he remains there, the more careful will he be to give an accurate return, because the more correct the revision in the greater facility there will be for collecting his rates.

5195. Did you ever call the Collector-General's attention to the fact, that the returns sent in by the collectors to your department appeared very deficient and very inaccurate—I don't think I did. I don't recall doing it.

5196. Do you ever forward to the Collector-General the returns you receive from the collectors, or do you keep them?—We keep them.

5197. Then the Collector-General has no opportunity, from your department, at least, of knowing what returns are made by the collectors!—We get them from the Poor-law Guardians.

5198. The statute directs that they shall be sent direct to the Poor-law Guardians!—It does, and we get them direct from them.

5199. And when you send in your revised list you don't send a copy of the returns given by the collectors to you!—No.

5200. We would like to see these returns. (Copy return produced). This is the original document sent in by Mr. Bannon!—Yes.

5201. No change appears to have been made in this by anyone in your department!—No change.

5202. When it is signed by!—By Mr. Bannon himself.

5203. I take it, that unless somebody proves the contrary, we may take this to be a copy of Mr. Michael Bannon's return, made by Michael Bannon, and composed by the clerk of the union!—Yes; it is composed by the clerk of the union. In a memorandum I have just got Mr. Bolton says—

"The difficulty suggested could not be met by the Collector-General being authorized to strike his rates on the last value first, and it is by the Commissioner of Valuation. For parties dissatisfied we might have an appeal, and, if entitled, they could get a drawback. The principle exists in the Poor-law Act."

Mr. Bolton

Mr. GEORGE BOLTON examined

5204. CHAIRMAN.—I believe you are solicitor to the department of the Commissioner of Valuation!—I am.

5205. We have already heard from Mr. Greene's evidence the difficulty that occurs in the Collector-General's office over the valuations of which you are aware are received!—Yes.

5206. The result would appear to be this—that a house built in the year 1876, for instance, although the Commissioner of Valuation would have it valued in that year, and although he would send in his valuation to the Collector-General's office early, perhaps in 1877, yet it cannot be assessed for the year 1877 or any portion of it, and that becomes subject to rates in 1878. Is there any way you would suggest to meet that difficulty?—The suggestion would be just what the Commissioner of Valuation has told before you. I have thought the matter over a good deal, and I have

suggested to the Commissioner of Valuation that it ought to be met in that way—by giving the Collector-General power to set on his primary list without waiting until the time for appealing against it had expired. There are few appeals, and very few are successful; and if a party is dissatisfied by the Commissioner that he would have his redress for any wrong done, had he entitled to a drawback of whatever he should not have paid if he was successful, that would at once meet the whole thing, and such list would be acted on in the year succeeding that on which it is struck.

5207. You mentioned that this principle exists in connection with the poor law!—It does.

5208. Is that by a recent Act or an Amendment Act?—It is in the original Act. There is a provision that the pendency of an appeal shall not obstruct the striking of a rate, and that the parties, if entitled, should have a reduction made afterwards.

5206 That of rates throughout Ireland!—Throughout Ireland.

5207 Mr. Greene said there was a rule in Belfast which was incorporated in one of the local Acts which meets the difficulty, and under it the collector of rates, the officer of the Corporation, the person who holds the position held here by the Collector-General, whatever he may be, can strike a rate at any season of the year on the valuation!—I think that may do very well in the locality, for instance, of Belfast. I know Mr. Greene keeps a very efficient staff there on the spot, and they make the valuations as the buildings are completed, but I think that would not work well for the whole kingdom. It is exceedingly difficult to send over the whole kingdom to wherever there is a new house built, and having it valued by a valuer, sending valuers backwards and forwards.

5211 We are not so much concerned with the

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kingdom generally as with Dublin. I take it the provision we have got here is the provision in the case of poor rates, and extends all over Ireland, but in dealing with the rates of Dublin the Commissioners of Valuation have efficient staff here, and there would not be so much difficulty in making a valuation from time to time in Dublin!—There is not so much difficulty, but any legislation of the kind it is well to have it as general as possible, and I would have one law for the whole kingdom. I think once a year meets all the practical purposes, and merely leads to only unnecessary expense.

5212 Is there anything else connected with the valuation of property or connected with the collection of rates that suggests itself to you!—No, I did not come down prepared at all to give evidence, but to hear what was passing.

Mr. FREDERICK STOKES, J.P., examined.

Mr. Stokes.

5213 CHAIRMAN.—You are in the position of Chairman of the Rathmines Commissioners!—I have retired through ill-health, but I was for twenty years.

5214 And I believe have been for a long period a guardian of the South Dublin Union also!—Yes, for twenty-three years.

5215 We have had the advantage of Mr. Evans' evidence about the Rathmines township, and he gave us statistics connected with it, and very satisfactory evidence on the subject, and there is not much I addition we would require from you. I presume you were Chairman of the Commissioners at the time the Act was passed which enables the Commissioners to recover rates that are assessed upon houses from the owners of the premises if the occupant cannot be made to pay!—I was the first chairman, and have been a commissioner ever since.

5216 I believe before the Act was passed there was a considerable amount of arrears in Rathmines!—Not very great.

5217 Mr. Evans told us they were considerably more than in later years!—More than in later years, but never very considerable.

5218 This is the principal inquiry I wish to make of you, to ascertain whether there is no great difference between the powers in the city and in Rathmines!—It so happens that the only two bodies in Ireland acting under the Improvement Act of 1847 are the Corporation of Dublin and the Rathmines Commissioners. There was a new Act passed in 1854, and these are the only two bodies acting under the 10th & 11th Vic., cap. 54, and inasmuch as the Corporation are the receptors of all the rates in Dublin, except the police tax and the poor rate, those powers which they had if they had been left alone would enable the Corporation practically to do as well as we are doing.

5219 Have not these powers been altered!—Yes, I believe they have been by the Collection of Rates Act, which I am not troubling with, but I wish to point out what the powers would have been if that had been allowed to take their course.

5220 Has not the recent Act of Parliament given the Rathmines Commissioners greater power than they had under the Act of 1847!—Yes, I have prepared a schedule—first, of the powers covenanted to both Corporation and township under the Improvement Act; secondly, under the Rathmines Act of 1847; and thirdly, under the Rathmines Act of 1852. In the Town Improvement Act, clause 181, makes the owners liable that, where the lettings are in weekly or monthly tenements, secondly, whenever they are valued under £10, thirdly, where they are let in tenements. The 101st section of the same Act enacts that they may recover by (firstly) distress after fourteen days' notice, (secondly) by action of debt, and (thirdly) if no distress is available they may take the chattels of the debtor anywhere. The 194th clause enacts that if about to quit they may be evicted without notice. The 196th and 197th clauses enact that if the owner does not pay in three

months they may distrain the occupier. The 198th clause imposes a penalty for refusing to disclose the name of the owner.

5221 Before you leave that can you tell us whether the power of distress is on the goods of any person on the premises, no matter to whom they may belong?—I think not, the question was raised on it, and we answered it in the Rathgar Act, to which I am going to refer. In the Rathmines Act, additional powers were given which don't prevail in the city, and I think they should prevail. The 3rd clause gives no power, if a house is unoccupied, to make the owner pay. I am entirely against the exemption of unoccupied houses, as it is a premium to the least worthy and most improvident of the community. The second is a very peculiar power, which has not yet in point of fact been exercised. We can levy all rates partly within the district.

5222 What is the meaning of that!—That if the rate is payable on property only partly within our boundary, we can levy it all. The 41st section enables us, where the owner is unknown, to rule the word "owner". The 42nd clause makes the receiver of rents or the agent the owner. These are not very important. Under the Rathgar Act of 1862, we have the power to which I have referred. The 34th clause enables us to distrain all goods and chattels on the property named, and if there is no distress to recover from the owner.

5223 And is that the last Act!—That is the last Act.

5224 Did the old Rathgar Act extend also to the Rathmines township!—Yes.

5225 Be that in point of fact, Mr. Stokes, assuming that the Collector-General of Rates Act had not been passed, the powers in the city of Dublin would have been the same as in Rathmines until the passing of the Act of 1862!—Practically, because the few changes made in the Rathmines Act were of no importance. That is exactly the point I wish to bring before you. If the Corporation had let it alone they would have had all the powers we have. As to the question of £10 holding, it was already given in evidence. The total holdings in our district are 3,028, and of these the houses under £10 number 650. I should like to say also that, although we have all these powers, we have not for many years taken proceedings of any kind either summary or by distress.

5226 And the result, as we have been told, there are really no arrears in the district amounting to!—Yes. I have here the result of our collection; only £2 is due out of £40,000.

5227 And nothing has been remitted during all that time!—Nothing is remitted, there is no remission, even where the house is pulled down.

5228 Is there anything more about the collection of rates in Rathmines township you can tell us!—You have already in evidence the fact that the rate struck is entirely collected, and there has been no hostile proceeding.

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5229. And we also have Mr. Evans' evidence as to the way the collectors are paid. There is another point I wish to call your attention to: is your rate payable by two installments?—By two installments

5230. When is the first payable?—In October

5231. That is the 1st of January?—Yes

5232. When is the second payment?—In July.

5233. Of course I presume your first instalment is all collected before the 1st July?—Nearly all, not quite of course.

5234. In the city of Dublin for many years past—in fact, since the Collector-General's office was established—they have made the rates payable in four instalments, although as far as we can ascertain as a matter of fact they have always been collected by two. Do you see any advantage in this arrangement?—None in the world. I am totally against the Collector-General's office at all. I think the different Boards could collect much better, and especially the poor rates. When the second moiety becomes due we won't take anything at all but the whole, in point of fact a very fair proportion of the ratepayers pay both. The books are prepared ready for signing the day the rates are struck, and they are handed to the collector on the spot.

5235. From your experience as a Guardian of the South Dublin Union, you have mentioned you do not agree with Mr. Byrne in the evidence he gave, that the Collector-General's Office is an advantage to the city of Dublin, and to the Union?—Quite so. I never had a second opinion on the subject.

5236. It is right to say, that in giving that evidence, Mr. Byrne said he was expressing his own views on the subject, he carefully guarded himself on that point?—Yes. I could not speak for the Guardians, as the question has never been before us, but, from conversations with individual guardians, I never heard a single difference of opinion about it, there is a very strong belief we could collect the rates better for ourselves. We have tried it. I have taken a large share in the financial affairs of the Union. The way we do it, we promise our collectors a bonus, if three fourths of the money is ledgered in six months, and a second bonus if the other quarter is ledgered in three months, and we have in point of fact, always got all the rates.

5237. Assuming that we could make the Collector-General of Rates' office a really efficient office, and that the guardians could get practically all the rates, would it not be more convenient for the rate-payers that there should be a central office?—I don't think so, at all.

5238. How?—There are only three bodies to collect, the Corporation collect the Grand Jury Cess, Pipe-water Rate, Vestry Cess, Improvement Rate, and Sewer Rate.

5239. Then there is the Poor Rate, and the Police Tax?—The Poor Rate and the Police Tax, are always paid with cheerfulness. In the first place, the Poor Rate because there is a deduction made by the landlord, and the Police Tax, because it is a popular tax.

5240. Then, moreover, as there are only three bodies to collect, you think of these were incidental office the people would be as well satisfied to pay the rates in three sums?—I think so. We have the other arrangement, and in point of fact the result is that at the South Union we are obliged to exact on the rural rates for the first three months of the year.

5241. That is because there is nothing collected?—Nothing collected; nothing at all comes in except arrears of the past year. The real rates are paid with surprising expedition. It is the same with the poor rates. In the rural rates I should say 30 per cent. are paid in three months, and half must be paid in the half year or the collector won't get the bonus.

5242. The North and South Unions send in estimates to the Collector-General on the 10th December—is there any reason why they should not send them in earlier than that?—No, not the least. The rough estimate is settled some time in October or November, and they then give it to me to regulate the striking of the rates, and to see whether the calculations

are correct. The thing could be done on the 1st November as well as the 10th December. It should be sent in time enough for the books to be opened the very day the rates are struck.

5243. As the master stands now the estimates are sent in on the 10th December, and the collection ought to be commenced on the 1st January. The collector, I think, ought to be in a position to go out to collect on the 1st January. That leaves about three weeks time to prepare?—They could not do with that.

5244. So you think if the Collector-General's office is to continue they should have the estimates sent in sooner?—I put that before you, that the calculations or estimates for the city and rural district are almost necessarily on the same piece of paper, so that one goes to the clerk of the nation, and the other to the collector of rates long before the 10th December. My impression is, it is settled before the 1st November. The clerk of the nation proceeds to prepare the books for the rural districts. They are all signed before the 1st January to get the six months for political reasons, and then they go to the Collector-General. It could not be done in three weeks, because we take five or six days to do it.

5245. Are the two periods of the collection are contemporaneous?—The very day we settle one we settle the other.

5246. Have you any property yourself within the city of Dublin?—Oh, yes; very extensive, more than a thousand acres in the county Dublin perhaps.

5247. In the case of property you have in the city are you assessed for the rates as intermediate lessor?—I am assessed at £300 a year.

5248. That is no immediate loss?—No, assessed at £300 a year for bonded stores.

5249. Do you find any regard that property that you were called upon for your rates year by year, or do you send the amount to him?—I am called upon regularly.

5250. Then, they don't forget to ask for it?—I have not found it the case. I have an extensive property at Portobello, and I think the rates are very badly collected there. The Collector-General is very badly served there.

5251. How is that?—Solvent people not called upon to pay?

5252. You are head landlord?—Ground landlord.

5253. Do you know any reason why the rates are not asked for there from the occupiers of the premises?—No, but an incident of rather a funny character occurred to me recently. A woman came to me on the 1st January to pay a rent due that day, and I said "No deductions" — "Oh, yes," said she, "there are deductions," producing a receipt for the rates struck on the 1st January, 1876, paid on the 10th September, 1877, the rates for 1876 and 1877 both still unpaid.

5254. Had she been in occupation of the premises for both years?—Oh, yes. She keeps them.

5255. Had she goods in them?—She is as good as I am.

5256. Among the tenants in that district, in the neighbourhood of Portobello, have you found other instances of a similar character?—I have. There is another instance I could give you of a tradesman named Hiskey. I said, "Were you called upon?" "Yes," said he, "and I had to pay three years' rates." He was a party who could pay if asked.

5257. Do you know who the collector was at the time in the district?—I think it was a man named Bolton, who has been dismissed since.

5258. Is there anything else you wish to mention?—I don't know any suggestion I have to make. The principal point I wanted to bring before you was as to the power. You see that so much of the power as we had they would have had, had they not needed with the Collection of Rates Act.

5259. That is a thing we were not aware of before?—What the power is we in the South Union have demonstrated—we can collect £17,000 within six

months. Take the whole of that £17,000 on the 1st January, 1837; it was all paid off but £50, or £100 at the most before the 5th September, and that included Tallaght—a miserable hole—Clynelkin, Chelmsford, Island Bridge, Ringsend, some of them districts as miserable as any to be found in the city.

5260. You say it is collected on the principle of giving bonuses?—Yes.

5261. And then you give bonuses, and you find it works well?—No doubt, the whole rate collected is not more than £300 a year altogether. One great difficulty in effecting reform arises. Some of the leading members of the South Union spent a great deal of time planning an Act for doing away with these anomalies, and the fact was, politics were dragged in on every occasion, although they should be excluded entirely from the collection of rates. One is pulling one way, and another another. Everything is subservient to politics.

5262. I am very glad you mentioned that. That was the Bill drafted in the Collector-General's office and approved by the guardians of the North and South Unions and the Corporation?—Yes.

5263. Did you inquire into that Bill?—I was one of those who did. Mr. Byrne altered it, and, as I understand, speeded it in the Conservative way, and somebody else in the Radical direction.

5264. What way does it stand now?—That is what I would like to see, but I think it would work very well. One party was seeking to make the rates as difficult as possible, to have the Radicals disqualify, and the Radicals were trying to pay as little rates as possible, and in that way the Bill was at an-nay for a long time, and eventually it was agreed upon. Unless the thing is divested of politics altogether, you never can have the collection of rates effected.

5265. Without being a Radical myself, I would be in favour of paying as little rates as possible, for I see it is not by any means the poor people who are de-

faulters. We have got the names before us, and we will have the list of defaulters before us in two or three weeks!—In addition to the presentment, I told you of, there is a duplicate placed on the table in which the rates paid are ticked off, and any one can see whether Mr. Murray or Mr. Holmes hasn't paid, and why he had not paid. For instance, I took up the book to see whether an infirmar house in Dublin had paid, and I saw that apparently they had not. I knew they had paid, and the clerk jumped on me to see whether that was so, and we had the collector in custody in a couple of hours. We lost the money, but then, if the thing had gone on we had the means at hand, for any rate-payer could come in and see whether he was marked as having paid the rates. There should be the same opportunity in every case. On one occasion I took up the book and saw that one or two guardians had not paid, and I said, "Here is a guardian over four years' rates," and the gentleman left the room immediately.

5266. I observed that the Board of Guardians of the North Dublin Union frequently called on the Collector-General to send them a list of those who had not paid the rates, mostly such as they had got from their clerk, and they never were able to get that from the Collector-General's office. Don't you think it would facilitate the collection of rates, if the Collector-General's office continued to exist, if they were bound to furnish such a list two months before the end of the year?—No doubt about it. Before Rathmines was a township the Grand Jury used to assess the insolvent amount of rates on the district, and Mr. Dolan, in this very room, came and asked the Grand Jury that the rates said to be uncollected should be made out and posted on every place in the district, and half the rates were paid next week. We had a list made out and posted on the chapel doors, and the half of the rates was paid in a few days.

Mr. JOHN KENNEDY examined.

Mr. Kennedy

5267. CHIEFLY—I suppose you are a ratepayer in the city?—I am.

5268. Do you also hold property for which your tenants pay rates?—I do.

5269. What are the particular instances you would like to bring before us in connexion with the inquiry?—In the first place I have to complain of the want of collection of taxes before the 31st August. I think there is no pressure put on early in the year, but coming up to the 31st August there is great pressure put on, and then some of the people, perhaps small occupiers have not the funds at their disposal that they had early in the year.

5270. So that in point of fact you think whether the rates are made payable by two or four instalments, an early instalment payable between the 1st January and 1st April should be collected at an early period of the year?—I do; not beyond the 1st April.

5271. Have any particular instances come under your notice where by reason of that laxity rates have been lost?—A great many.

5272. Have these been tenants of your own?—No; not of my own. I pay all my taxes in before the 31st August, so that all the tenants may have the franchise no matter what their politics may be.

5273. What are the particular cases that came under your notice in which the rates were lost, by reason of that?—I could not name the particular cases.

5274. I don't care so much about the names of the persons as the class?—The class are small occupiers, small holders from £4 to £8.

5275. How was it your attention was directed to these?—Because I represented the Mountjoy Ward, and I had to turn assessor-collector myself by writing letters. I had to force the rates before the 31st of August, and to use diligence to bring the people up to pay in order to assure their votes.

5276. And that was the way you became aware that

the rates were thus allowed to fall behind—I don't know how it is they were very backward. We have a good man here, Mr. Thaffy, should be the future Collector-General, or somebody else, who would turn about and do more than they are doing. Last year the taxes were not collected at all. I know people who for eight years have paid no taxes in that ward.

5277. What class of people were they?—There was one case under my observation. I think he was paying £2 or £3 a week.

5278. Rent?—Yes.

5279. He was a weekly tenant?—Yes, he had a shop and apartments, and was paying £2 or £3 a week.

5280. And were no taxes paid on the house?—No; he tells me so. The other parties were landlords, and they set their houses as I do to others. They are to pay the taxes; they are supposed to pay the taxes, and they don't pay any taxes until after the 31st August, and then it is too late to put these parties into a position to have the franchise, and therefore they lost it; but if the landlords, such as I am, were pressed before the 31st August, and made pay the taxes, every man of them, small and large, would have the franchise.

5281. What time is it you generally pay the taxes on the houses occupied under you?—Sometimes early, and sometimes it may be a little late.

5282. But you always pay them in time?—Always in time for any rates.

5283. Were you pressed for payment of these, or did you always come forward voluntarily to pay?—No man ever comes to me for rates. There was one good collector, who was a very strict good man—Weatherup. He was very sharp with everyone, and the ward was never so well collected since he was there.

5284. Was there any notice sent to you to pay your rates?—There was a post-card sent to me, but that

26th, 18, 1878  
Mr. Kennedy,

won't do, sending a post-card to people to pay their taxes, it is only a matter of thought for a moment.

5285. Except in the case of Wascherup, was there ever a demand made for payment, except by these cards?—No.

5286. Is there anything else that you would like to mention?—There is another matter to which I wish to call attention. I think there is a very bad system—I think it is a legal question, but the system is still a very bad one—of refusing to take the taxes for the year, where there is something due for taxes for the year before. I understand, from the collector—Mr. Taaffe will set me right—that the collectors dare not take taxes a year in arrear. I think if that is the case, it is a very bad system. I have known persons to go away with arrears and all, and then the collector generally has the whole year's taxes and the arrears besides.

5287. We have some evidence about that, and you think any money offered should be taken?—As in a business transaction, take whatever you can, and then run for the balance.

5288. Have many cases come within your knowledge, of men offering to pay the last year's rates, and declining to pay the previous year's?—There are several cases have come under my notice in the Mountjoy ward. In two instances now the tenants were dead and, in one case, it was their father owned the rates for the year before, and in the other case, the tenant sold his brother-in-law the money. That was the rate for the year before, and the money was lost.

5289. Was that the case you mentioned in which a person came in and said, "I am not liable for the year 1874, and here are the taxes for the year 1875, and I tender them"?—I am told so.

Mr. Taaffe.—That is not so.

Witness.—I am told by the collector in your office that that is a fact.

5290. Are there any other matters you wish to mention?—There are, sir. There are a number of houses in Mountjoy ward that are built for years, that are not valued at all.

5291. You know that you yourself or any other ratepayer can send in a requisition to the Board of Guardians to have the house valued?—That is a very delicate matter.

5292. You are quite right, it is the duty of the collector to do so; but I mentioned that for your own information. Tell us what streets these houses are?—I don't like to mention that.

5293. It would be a desirable thing to mention it, for there is a gentleman here from the Valuation Office, and if you mentioned the name he might set it right?—I would rather you would not press me for those are persons there who know me and they would be saying—

5294. But there is a gentleman here from the Valuation Office and it would be right?—You will excuse me if I think it is not right.

5295. I think when a gentleman makes a statement of that kind, we cannot attach much importance to it if he doesn't prove it, and we must take it for what it's worth!—Take it for what it's worth, and I don't wish to get my name into blame for bringing the matter up.

5296. Is there any other subject you wish to mention?—No, sir, these small compasses, I wish you could press them to pay rates. There are some houses in that ward have not been valued yet.

5297. We had Mr. Bell Greene here to-day, and there is a gentleman here from the Valuation Office

still, and I would be glad to investigate the matter, if we had the grounds for doing so but if you desire to name the street I fear we can't do anything!—The Mountjoy Ward is not very large and there is not much difficulty in this gentleman finding it out.

5298. If it exists?—If they say it doesn't exist I will give you the information myself.

5299. Is there anything further you would like at present to add?—Be more than this that there are a number of landlords—some of them landlords—that have property, and the tenants are not on the rate books as they ought to be as occupiers. These persons, the landlords, have to pay the taxes; but I had often to turn about and pay the taxes for some of these people last year, to enable them to have the franchise. The landlord or landlord was not pressed to pay the taxes.

5300. Do you speak of cases in which the person who was primarily liable was the landlord or landlady?—Yes, certainly.

5301. That is where they were under 28?—Not over 28.

5302. Why was the landlord liable?—Because they set the horses that way.

5303. But that is a matter with which the Collector-General has nothing to do—any arrangement between the landlord and tenant?—Some of them are made up and some over it.

5304. The Collector-General can only deal with the person legally liable for the rates, and wherever there is no arrangement made between the landlord and tenant the Collector-General can only take the legal liability.

5305. Were these people not entitled to be rated as occupiers?—They were.

5306. Who did appear?—The landlord or landlady.

5307. And your ground of complaint is that the rates could be recovered from the landlord?—No. They could be recovered from the tenants. The horses were set off at first from taxes, and the landlord would not pay the taxes until after the 31st of August or the end of the year, and then these people lost their votes.

5308. That is exactly what you mentioned in the first instance, that pressure was not put on in the early part of the year to collect this money?—Yes.

5309. And I agree with you, apart from the question of the franchise, the rate should be collected at the earliest moment. It is part of the business of the collectors of rates to see that that is so!—And if Mr. Taaffe would say that the notices that used to be served—In these any time at which these notices should be served?

5310. We have got evidence on that subject already, and it appears by the evidence of every one that these notices are useless, and that it would be better to have none?—I am not of that opinion at all. Each of these notices is sent by the tenant to me, and it puts me on my guard to pay the taxes. I think the notices are very essential and necessary.

5311. But, don't you think it would be a good idea, instead of merely serving a notice by leaving it at the door, if the collector was to call and say, "You must pay the rates before a certain day"?—But, even doing that, the notices would send them I think. I don't see anything more essential or necessary, in my opinion. I think by going to every house and serving a notice—it is a printed notice—we know what we have to pay, and I am guided by them in paying all my taxes. I glance at these notices, and see the amounts and sum them up, and see what I have to pay in a moment. I think it would be very wrong to do away with these notices.

Mr. JAMES THOMAS HILFORD examined

Feb. 18, 1848  
Mr. Harford

5313. CHAIRMAN.—Are you the officer of the Valuation department whose duty it is to revise the valuation in the city of Dublin?—One of them. There are two of us.

5313. Have you anything to do with the revision of the Mountjoy Ward that has been referred to?—I have revised it; I could not say new what year I revised it in; but I have got the lists for Mountjoy Ward issued in 1873 and 1877, and there are forty-eight new houses valued last year.

5314. That is, you valued forty-eight more than last year?—The Collector-General has that list at present, and struck his rate from it on the 1st January this year.

5315. Do you know any houses at all of any kind that are not valued?—I don't know one.

5316. When you revise that yourself, do you put in the valuation list every house that has not previously appeared in it?—I do.

Mr. John Kennedy.—I attend to last year.

Mr. STEPHEN O'SHAUGHNESSY examined.

Mr. O'Shaughnessy

5310. CHAIRMAN.—I believe, Mr. O'Shaughnessy, you have for a considerable time past paid attention to the valuation lists?—Yes, for ten years.

5311. And, I suppose, during that time you have had opportunities of seeing how the collectors do their duties in reference to those lists?—In the preparation of the lists.

5312. We have already had the evidence of The McDermott and Mr. Ferguson, but we will be very glad to hear anything you have to give us?—We have great complaints to make in the way the lists are prepared. As you are, no doubt, aware the Collector-General sends the lists of rated occupiers to the Town Clerk, who publishes it, and upon his list we find some dead two or three years, as the case may be, others who have left the premises for which they are rated for probably the same time, and men who have been struck off at the revision the year previous, or who have left the premises, turn up again in the same way, which shows that there must be a good deal of neglect in the preparation of this list by the collectors; they do not call.

5313. The result of your observation is this—that the collectors do not do their duty either for the collection of rates, or for the purpose of sending these lists to the Town Clerk?—They do so their duty in reference to the collection of rates, and not do their duty in reference to the preparation of the lists. A landlord may have twenty houses, and agrees to pay the rates on all, and he will tell the collector he will pay the rates on a certain day, and so the collector never goes near the premises of all, and does not find out who the occupier is, while he gets the rates from the landlord in another end of the town altogether.

5314. Yes, but if the occupier is directly liable to pay the rates, although there may be an arrangement with the landlord? It is the duty of the collector to have his assessment properly prepared?—It is closely duty so to have that done.

5315. And the proper name there, no matter by whom the rates are paid?—Yes; and if the landlord does not pay he would probably have to go get the name.

5316. Do you find that that exists generally over the city, or are some of the collectors more careless than others?—It exists all over the city. To be sure there are differences in degrees, but it is all over the city.

5317. You are aware that the revising barristers have power to fine the collectors?—They have.

5318. You attend I think, as representing the Liberal Association, each year before the revising barristers?—Yes.

5319. Have you ever made application to the

5317. CHAIRMAN.—Last year how many houses were put on?—Instead of owing to the Collector-General not having the list on the 31st December, as we had done up to 1875—in 1876 we were advised not to issue it at that time, but subsequently, so as to enable the ratepayers to appeal against our valuation.

5318. That was in consequence of the recent decision in the case of Moyers v. the Port and Docks Board?—It was. And the consequence was that the houses which under the ordinary circumstances, in which we have been acting prior to that time, would appear in the lists for 1876, did not appear until 1877.

5319. However, as far as your office is concerned you performed your duty by valuing them, and it is only by reason of this legal decision they do not appear on the list this year?—Yes.

Mr. Taaffe.—Those forty-eight houses did not appear last year.

Mr. Huford.—Some of them may not have been built then.

revising barristers to exercise their jurisdiction by imposing a fine?—I have several times.

5320. And has it ever been done?—Never. Every year they have stated they will do it in the next year. They are unwilling to exercise the power.

5321. When you have called upon the revising barristers in that way, to exercise the power the statistic gives them, is there any excuse made?—Sometimes there is and sometimes not.

5322. I presume the statistic the collectors have to discharge in connection with the settlement of the rate lists, and the valuation lists, are very anxious and difficult, and I presume everyone would admit that the most careful man will sometimes make mistakes—Oh, clearly.

5323. But your evidence is that over and above the mistakes you would expect to see in lists prepared by a careful man, there are other causes?—Leaving the largest margin possible for natural mistakes, if I could so call them, the ministerial me excusans—mistakes that should not occur, for instance a man struck off last year and turning up again next year.

5324. In any instances of the class of cases you have mentioned whose actually the list has been revised in one year upon the basis that a man has left the premises, when that name appears again what reasons have been given by the collectors?—The collector is probably not there at all.

5325. That is because he is changed to another ward?—They do not attend the court regularly at all.

5326. Are not they bound to attend the court regularly?—They are.

5327. And has not the Revising Barristers power to fine them for non-attendance?—If they are there when the claim list is being read, it is generally sufficient, and excuses would stand for them.

5328. Have you ever made to the Collector-General any formal report or complaint referring to those cases and specifying some you thought of a grave character?—No, I have not; but I served every year—and my opponents at the other side did the same thing—1,000 to 1,200 claims to be rated, and if they investigated those claims they would find out every mistake that is made. I may mention in reference to those claims to be rated the case of a man who came in to me and told me he was nine years in occupation of some premises, I think in the Mountjoy-ward, and having examined my books I found he had been admitted upon a claim every year, and a claim to rate had been served for him nine years regularly. I wrote to the Collector-General about it and I received an answer from some clerk in his office—it was not Mr. Taaffe—stating that the reason he was not rated was that he had never

Feb. 28, 1891.  
Mr O'Shaughnessy.

claimed. I called attention to the fact that he could not refuse to claim in order to be rated, and that as a matter of fact he had claimed for nine years. I went to the Collector-General in reference to the case, and he called up the collector, and there was no evidence as to why it was not done; it was not done, and that was all.

5340. We have been told by The M'Donast and by the collectors themselves, that in consequence of a legal opinion they have received it was not their habit to put on the rate-book persons, though in occupation twelve months who held a weekly or monthly tenancy. This was not a case of that kind—I say; it was the case of a yearly tenant. We are trying the point next Monday in the Queen's Bench. One of the reasons why I am anxious to have the weekly tenancy question decided in our favour is, that I am greatly afraid the collectors will ask why a man is not rated and driven to them with end for an excuse generally saying, "he is a weekly tenant." It is a fine thing to fall back upon.

5341. Is there anything more specific you would mention to us?—I could give you a list of every man who was struck off the Town Clerk's list last year, and was gone more than six months out of the premises he was returned for—in fact gone before the 1st January of that year.

5341. We would like you would send that to us!—I will get that ready for you within the next two or three days. There is a question I would call attention to as I see some of the valuation gentlemen present. We will take a place like Switzer's, or Todd, Burns & Co. Switzer appears on the rate-book for, I think, five houses in Grafton-street, and two in Wicklow-street, and all that house is one tenement. If you want to find out 73 Grafton-street, I am at a loss to know where you would find it. They say they keep in the Valuation Office certain portions of the house mapped off, though not structurally separate, one valued at £100, another portion at £120, and another at £120. That, then, are three valuations for the one room.

5342. Then when it comes to an assessment of rates what names are put down in respect of these premises?—I suppose Mr. Switzer is rated, but what troubles me is this, that the name will appear on the list fifteen times. In Todd, Burns & Co there are seven or eight partners, and there are ratings for Henry-street and Mary-street—ratings which really do not exist at all except in imagination.

5343. But as far as the result goes it does not affect the collection of the rates or the franchise!—One of that sort affect the list, for when we come to revise the list we get 25,000 names where we might strike off 6,000 for that sort of thing. What I object to in the Valuation Office Book is this—for instance, in Switzer's case it is exactly the same thing as if you called this portion of the room 71, Grafton-street, that portion 72, and a third portion 73. There is not even a counter describing the imaginary line that exists. I am aware the reason they state for it is that the three houses originally belonged to separate landlords, and that they wish to keep them divided; but I apprehend there is no legal reason for it. Now they can make a tenement out of a portion of a house that is structurally a single tenement I do not see. There is no reason for it, so that they are bound to take that into consideration.

5344. I do not know—say, for instance, one of these houses belongs to one individual, another to another, who holds in fee, and another to a third, and that a lease is made by him, surely for the benefit of the owner it for you would have a right to make a

separate valuation. It would be utterly impossible to have the rates due taken from the landlord of that.... Under the Valuation Act the Commissioner of Valuation has no power to value anything except a tenement. There must be a structurally separate tenement to value.

5345. Does the Act of Parliament say anything about a structurally separate tenement?—If you send to him to value two drawing-rooms in a house he won't do it, if they are cut off in any way he will do it. If structurally separate he considers them separate tenements and is entitled to value them. But here he values a certain the assessments in which exist only in imagination. Such cases cause a great deal of inconvenience in the preparation of the lists. The entries are enormous, and it must cause the Collector-General great inconvenience in the collection of his rates, because instead of having one rating there are two different ratings to collect from.

5346. Is there any other subject you would like to mention to us?—I think that the collectors ought to have more facilities in the way of obtaining the names of the occupiers.

5347. In what way?—It would appear to me that both for the Jury and the Parliamentary lists the collector ought to leave a printed form at each house, stating that they were bound to fill it under a penalty of £2, or whatever penalty they might consider necessary, and be bound to leave it for him on a certain day, or in default of doing so there should be another penalty, and then let those be collected, and be regards of the taxpayer's answer to the questions—"How long are you in occupation?" Have you property in any other part of the city?" in order that when you come to the Parliamentary list there may not be a double entry, and that the jury qualifications be tested up to have the taxpayer made a special juror or not, as the case may be.

5348. That is in point of fact that the Collector-General should have the power of enforcing, subject to a penalty, the giving of the information required for the purpose of those returns!—Yes, and the jury list.

5349. Mr. PHILIPS.—Would you propose that that information should be obtained annually?—Oh, annually. Those lists are revised annually, and unless in a place like Dublin, where the changes are so very numerous, it is obtained annually it would be useless.

5350. Mr. MURRAY.—What kind of penalty would you inflict in case the information was not returned?—I would say about £2; something that would be recovered at once against them, and not large enough to let them off paying. If a man had to pay twice he would not repeat it.

5351. CHAIRMAN.—Have you observed in the course of the revision anything which gave you any reason to believe that the collectors in the discharge of their duties were influenced by political prejudice?—Not the least; not the slightest.

5352. We thought it right to ask you, because we put the same question to the revising barristers—but I never found the smallest.

Mr. John Kennedy.—I quite agree with Mr. O'Shaughnessy with regard to the last remark he made. I found nothing in the way of prejudice in politics in any shape or form on one side or the other.

CHAIRMAN.—We thought it right to ask the question, those being matters connected with politics.

Mr. John Kennedy.—I quite agree with him also as to the facilities that should be given to the collectors. It is difficult to find out every occupier without some assistance.

Mr. PETERS SHERIDAN examined.

Feb. 13, 1856.

Mr. Sheridan.

Mr. Sheridan.—It was reported in the morning papers that the assessment was £25,000, whereas it should be the amount of uncollected rates.

5363 CHAIRMAN.—Do you mean in one particular ward—No.

5364. As far as that is concerned we have the most accurate returns showing the amount collected in each ward in the city; we have that fully before us—I know you have; but what started me in going through a very large work which ran from Merchant's quay to Chancery-bridge, round the Circum-road, to Dolphin's-bar, and the Rail of Mouth's Liberty, that there were only on the barge-roll 240 voters. I went to my friend here (Mr. Taaffe) to know how many were liable to be rated, and he told me 2,400. That is what started me, and was the reason why I volunteered to give evidence at all. The assessment is £250,271 6s. 5½d., and the amount uncollected £30,000. To support that statement—

5355. What statement, because I have not followed that yet? You know it is not necessary to make say statistical as to the amount of the assessment and the amount uncollected, because we have that upon returns from the office as to which there can be no mistake—I will show you a mistake. Mr. Brooks in your absence was chairman, and he asked me to give him some twenty names of voters in that ward, or data to go upon. I got those names this morning from the rate-book and the leases through the kindness of Mr. Taaffe. There are about 20; I could have got 100. These are principally what we call home-jobbers (men that take houses to let to tenantry) and there is great difficulty, although the law is very clear, in getting the rates from them. I have a section here which empowers a collector—however, you are aware of it.

5356. These are the names of persons in Merchants'-quay Ward who are liable to rates and have not paid them—I And have not paid them.

5357. And you say those are cases of house-jobbers?—Mostly, except, perhaps, three or four.

5358. And further than that, you are of opinion that those are cases also in which, by the powers contained in the 72nd section of the Act of Parliament, the rates might have been collected from the persons in occupation?—Most certainly.

5359. Do you know the persons that are in occupation?—I know some of them.

5360. Are they able to pay?—Yes; I was reared in that ward, and educated there. If you examine that (let me put it) you will see those set seven houses occupied by one. He is a house-jobber, a Poor-Law Guardian of the South Dublin Union. I am not permitted to mention his name, but I will give it you—over some houses in Howthwick-street. No taxes were ever claimed for it up to the present. The owner called twice at the office in December last, and handed in his declaration, claiming abatement for two months whilst it was unoccupied; but the auditor was not prepared to receive the amount, and so the master referred to the present, he was never asked for it.

5361. And is his statement that the rates were never paid for that house?—Yes.

5362. Has this gentleman told you that the rates have not been demanded or paid?—Never; he wants to pay them. He handed in a declaration, and wanted to pay the money. He is a Poor-Law Guardian. There is another master appears to that. I was in company on Saturday evening with some Poor-Law Guardians and merchants canvassing this question; because I may tell you this, that Dublin merchants and tax-payers take a great interest in it where they are paying the largest rates in any town in Europe, and getting the worst value.

5363. Our object is to try and get the rates collected!—Another master talked about is that the collectors have more than two wards to collect.

5364. No. The largest number the collectors have to

collect is two, and some have only one!—At all events, it appears to be manifest that the large amounts are collected, while the small amounts are let go by default. Of course, from a long experience in business I often heard that the price should be collected as well as the pounds, because it is the pence make up the pounds. There is a great deal of trouble, but I think everything will yet be accomplished.

5365. These are facts that have been before us very often, and I think you may give us credit for seeing clearly that if the small amounts can be collected they ought to be collected. The only thing we require or will take from witnesses is distinct evidence on matters that have come within their own knowledge, or any suggestions which a gentleman of experience can give us, but the discussion of small questions of this kind, which are merely abstract, you may safely leave in our hands!—I am quite satisfied. From what I have seen of you, Mr. Chairman, I believe you are the right man in the right place. Of course we have it now manifest that there is a means of making those men pay—that if even roadkeepers were noticed not to pay the land-tax, but pay the tax collector in proportion to the rooms they occupied, the power is given to get the tax from the tenant, and the tenant can stop it from the landlord. Is not that so?

5366. It is so!—Very well, I say the labourer is worthy of his hire. Therefore, I would suggest respectfully that the collectors should get a bonus for this extra trouble. I have written to Bradford, and I have got information on to the rates assessed and collected there. (Heads in letter.)

The Chairman read the letter, viz.—

Feb. 13, 1856.

\*Dr. SIR.—In reply to your letter I may state that the rates for 1855 in the towns of Bradford were—

Borough purposes,	£	s.	d.
General District purposes,	1	0	0
Lamps,	0	4	0
<i>Subtotal for 1855.</i>			1

Borough purposes,	£	s.	d.
General District purposes,	65,768	13	8
Lamp Rate purposes,	76,420	13	8
Total Rate purposes,	142,188	0	0

4163,193 38 0

\*The first-named sum was retained by 413,000 surplus profits from the Gasworks. The second sum was reduced by £3,000, profits from the Gasworks.

Total Rate levied in 1855, £158,613 0s. 7½d.	£	s.	d.
Reductions on appeal,	421	1	6

Borough,	£	s.	d.
Borough, <i>including</i> Collector-General,	4,078	18	10
Debtors, bankrupts, &c.	450	3	1
and other sums,			
Discount to owners of water-right,	1,364	7	0
<i>Subtotal,</i>			20,243 11 10

Total collected, £138,373 2 9

Total amount in Collector's Department,	£	s.	d.
	41,153	15	8

That is less than one per cent on the amount assessed. The population we will get in the course of time!—I ascertained it to-day; it is about 170,000.

5367. That is a valuable document, we are obliged to you for it!—I will conclude by just referring to one proposition. It is this: Is it the general opinion in Dublin that the Collector-General should have the appointment of his own officers, the collectors, because as in the case of the proprietor of an establishment, if he has not the power to employ or dismiss he is not in a fair position. Therefore, I think it is unfair to the Collector-General, whoever he may be, not to have the power of appointing his own collection, perhaps under the approval of the Local Government Board, because without it he has not proper power over the collectors. Of course that is a matter for consideration. There is another matter I will take the liberty of calling attention to about the payment of taxes. It is the general opinion also that that should not be made a qualification for the Parliamentary franchise.

Feb 19, 1878.  
Mr. Sheridan.

5368. That is a matter with which we have nothing to do, Mr. Sheridan. That is a question which must be settled by the Legislature, probably one of the most important questions of the day. Our commission is connected with a comparatively very small matter indeed—namely, the way in which the rates are to be collected in the city of Dublin; but as to who or no who that is a question with which we have

nothing to do!—Well, I have done now, and I hope and trust we will set our city better represented, better taken care of, and in place of paying 10s. in the pound, that we will have to pay, as in Yorkshire and all England, only 4s.

The inquiry was then adjourned to next day (Tuesday) at twelve o'clock.

Feb 19, 1878.

### ELEVENTH DAY.—TUESDAY, FEBRUARY 19, 1878.

Present.—HUGH HOLMES, Esq., Q.C. (Chairman); HERBERT H. MURRAY, Esq.; and ALFRED J. PHILIPS, Esq., together with THOMAS BROWNE, Esq., Secretary.

Mr. Moylan.

Mr. MOYLAN, Collector-General, re-examined.

5369. CHAIRMAN.—You will recollect that I asked you, yesterday, Mr. Moylan, about a Mary Conaty, who lives in Castle-street, and that we had before us the several sheets, and found that Mary Conaty rated for premises in Castle-street, either as occupier or lessee (it would appear no regards some of them she is rated as lessor), and it is stated that she will not pay. I would like to know why judgment has not been obtained against Mary Conaty, and why her interest in the premises has not been sold?—She is one of those house-jobbers.

5370. The Collector-General of Rates' office appears to me to be under an entire misapprehension as regards the power over a house-jobber. There is no difficulty about getting a judgment for the non-payment of rates, and even selling the premises under that judgment. There may be a great number of house-jobbers who have a substantial interest in the premises. We want to know have you tried to ascertain what interest Mary Conaty has in that house, or do you know what interest she has?—No.

5371. Have you ever, under any circumstances, got a judgment against any person in a case like this?—Never.

5372. Never!—Nor no such proceeding would be taken.

5373. Now, do you know has this case of Mary

Conaty ever been before your law agent?—No, I can not say whether that special case has been. The collector ought to be able to explain.

5374. Who is the collector of the ward in which Castle-street is in—Wood quay Ward?—Mr. Dowling. He is a new man.

5375. Has he been here?

Mr. Tugby.—He is on probation.

Mr. Moylan.—He is there only for a month.

5376. CHAIRMAN.—(To Mr. Moylan).—In regard to these cases where we find such entries as "won't pay," could you not direct the collector to investigate the cases, and take some steps in connection with them?—We generally do, when there is any case of the sort.

5377. Well, I do not find any entry of the kind here. I see in one case, in the sheet before me, "law agent" entered, but in all the other sheets there is no such entry—I suppose the collector represented them as utterly hopeless, and that the parties were papers.

5378. Collector-General.—(To Mr. Tugby).—Who was the collector when that was made out?

Mr. Tugby.—Mr. Gildas was the collector when that was made out.

5379. CHAIRMAN.—(To Mr. Moylan).—Did you take any steps to ascertain whether they were papers or not, beyond the statement of Mr. Gildas?—No.

Mr. Davis.

Mr. LUCAS DAVIS examined.

5380. CHAIRMAN.—I believe you are Chief Clerk in the Receiver-Master's office?—I am at the head of the Audit department.

5381. How many years have you been so?—I have been forty years in the office.

5382. In that department?—I have been in that department from the very commencement of it in 1832.

5383. Were you in the department at the time that Mr. Stanton first sent in his accounts to be audited?—Yes.

5384. At the time that Mr. Stanton was Collector-General of Rates in Dublin how frequently did he send in his accounts? Did he send them in each year?—Not regularly. On that point I may say that I have noted the different periods at which the account of each year was lodged for audit, and that will give you some information. [Document handed in.]

5385. I observe that this commences in the year 1860. Is that the first year?—That is the first year that Master Finlission audited. The accounts for the previous years were sent to Master Lyte.

5386. Have you any entry as to when these were audited?—No.

5387. I mean those that were by Master Lyte?—Yes, there are certificates.

5388. Will you then supplement the list by sending in those to the secretary?—Yes.

5389. Now it appears by that list that the accounts for 1870 were lodged for audit on the 4th March,

1872; for 1871, on 17th July, 1863; 1862, 1863, and 1864, appear to have been lodged upon the same date—the 27th October, 1865, for 1865, on 4th June, 1866, for 1866, on 3rd September, 1867; for 1867, on 28th November, 1868; 1868 and 1869 were lodged on the 23rd December, 1870; for 1870 the accounts were lodged on the 17th October, 1872; for 1871 on 31st August, 1873; for 1872, on 5th January, 1874; for 1873, on 6th October, 1874; for 1874, on 2nd October, 1875; for 1875, on 6th March, 1877, and re-lodged on 23rd December, 1877; for 1876, on 23rd December, 1877, and an amended account afterwards.

Now, Mr. Phillips, in looking through the certificates given by the Master for the years 1870, 1871, 1872, 1873, and perhaps 1874—or at least for four years, finds that they bear date the same day?—You mean the same certificate for previous years.

5390. I mean of those four years?—I cannot speak from recollection, but the certificates themselves will show that.

5391. It appears on the certificates, that the audit of 1870, 1871, 1872, and 1873 was all completed on the same day—on the 4th December, 1874—and that this is the certificate for the four years?—Yes, that is quite possible.

5392. Could you tell how that occurred, having regard to the fact that the account of 1870 was lodged on the 17th October, 1872; the account of the year 1871, on the 31st August, 1873; and the account of 1872, on the 5th January, 1874?—The usual cause for

keeping an account over immediately after it is lodged in that I will give you an example. Suppose the account for 1877 should not be lodged until after the termination of the present year, then Master FitzGibben, asking that another year would come first, he would defer passing the previous year's account until the other would come in. This is the only explanation I can give; as that the result might be the same when the Master was making his inquiry. In the earlier part of the year he made particular inquiries, which led to delays also.

5393. Well, that would explain this, because I find in regards 1870, 1871, and 1872, that those accounts were not lodged in the year succeeding the year to which the accounts were brought up. The amounts of 1873 were lodged in 1874, and then, acting upon the rule that you have mentioned, I find that the audit for all the accounts bears date the 4th December, 1874; and I suppose that that arose from the rule that Master FitzGibben insists upon—that the accounts of the year before shall be before him!—Yes; and he applies the same rule to the receiver's accounts also.

5394. I do not disapprove of that, for otherwise it would be misleading an account while there was a whole year's accounts not accounted for in any way. Now, in regard to that, do you remember the time when Mr. Lyle was engaged in auditing these accounts?—Indeed I do.

5395. When Mr. Lyle audited these accounts, were they sent in to him in the same way in which they are now sent in to Master FitzGibben?—I think, as well as I can recollect, that in Master Lyle's time, at least some of the years in which accounts were sent in to be audited by him, there were more detailed accounts of arrears given than have subsequently been given.

5396. What are the two accounts that are now before you for audit?—These are for 1875 and 1876.

5397. I had by this account—the second for the year 1875—that the total amount of all rates assessed in that year was £381,688 19s. 3½d. Does the master consider it necessary to vouch that item in any way?—In this way. First of all, it is my duty to see that the sums assessed do not exceed the total amount of the estimates by more than one penny in the pound on the valuation. We have the valuation set out in one column, and then the estimates. That is the comparison I make in the first instance, and then I see that the total amount of the assessment of the different rates, and also all the amounts of previous assessments not struck off by the Collector-General as irrecoverable, are duly brought to charge in the general account.

5398. Then the sum of £381,688 19s. 3½d. does not include the arrears, but only includes the assessment for the year!—That is the assessment for the year.

5399. Is that Schedule A prepared by yourself?—No, the form is prescribed by the auditor, as well as this other form.

5400. Have you got the estimates sent in to the Collector-General by the various boards for the purpose of seeing that these various sums are correct?—Yes, I check them in the first instance, for the purpose of making a calculation as to whether the sums assessed exceed the limit fixed by the Act.

5401. Then, in point of fact, the only things you require to vouch that item in the way of documents, are the estimates, and the rest is merely a matter of calculation!—Certainly so.

5402. Who supplies you with the valuation?—It is the Valuation Office!—I have nothing to do with that. The documents are furnished to the Collector-General and the yearly estimates are transmitted with his accounts for audit.

5403. And then him you get the documents for the audit?—Yes, I have them here.

5404. Now, the next item on the charge side of that account is the total amount of arrears in former years not struck off as irrecoverable—£120,019 0s. 1½d. How is that item vouched, or is it vouched?—First of

all, it forms part of the schedule of the previous account for which credit was allowed.

5405. That is, you mean that it appeared on the discharge side of the previous account?—Yes, as arrears uncollected, and distinguished from those lost by insolvency or other causes. The particulars of those arrears are set forth in the former schedules; and I have them tabulated here, in Schedule A, so far as regards the several rates—coming together to the sum of £120,000 odd.

5406. You say that that sum appears in the former account as the amount of arrears stated as recoverable. Now, taking the account with the view of carrying it to 1876, show the items to correspond with that sum!—I could not indeed show it, because it forms portion of a larger sum.

5407. Now, what is the larger sum of which it forms a portion. Let me see the account of 1875, and I will explain what I mean. [Account handed in.] I see by this account of 1875 that there is an entry of a sum of £123,785 19s. 1½d.—That is the total amount of arrears.

5408. Not struck off?—Recoverable.

5409. Is that the same amount shown here?—It is.

5410. Show in the schedule where that is!—For 1875!

5411. Yes!—That is in the abstract. [Produced.]

5412. Now, is this the abstract of everything that makes up the £123,785 19s. 1½d.?—That is all the details.

5413. Where is the abstract that makes the sum up?—[Document produced.] I might tell you this, that I do not go into the details of these arrears at all, because there would be no practical object obtained by doing so. The Collector-General has absolute right to strike off arrears if he thinks proper, and what object would it serve by going through the arrears, and seeing that they will correspond with that. I do not look into that. I regard it as a perfect matter of form, but the master requires this schedule to be returned, because it is prescribed by the order of the Privy Council. He does not go into the details, as he has no power to inquire into the arrears.

5414. I see on the discharge side of the account for the year 1875 that the Collector-General discharges himself of the sum printed on the charge side of the account of the previous year remaining uncollected, and to be brought to charge on the 31st December, 1875. What I want to know is, whether you examined this account or not, or whether there is any schedule to show the particulars of that large sum of £123,785 19s. 1½d.—There are schedules under the head of different rates. That is called Schedule A. That is the only one to look at. I do not go into the details, as I do not use any use in it, because if I saw any errors there is no power to correct them.

5415. Well, Schedule A of 1875 shows this large sum of £123,000, and the document from which that appears to be taken does not, by any means, show such a sum as that!—All the sums show the total.

5416. The reason I ask the question is, that on glancing through this—the total would not amount to the sum stated. It would only amount to £23,198 8s. 8½d.

Mr. Teague.—That does not purport to give the amount of the £123,000 at all. These schedules contain the portion of the rates written off as irrecoverable, and which are set forth in another column. Uncollectable rates, written off, £23,198 8s. 8½d. These returns give the details of the rates that were written off to make up that sum. It is after deducting those from the charge that this amount is ascertained as outstanding and uncollected for.

5417. Mr. HENRY MURRAY.—These details give the particulars!—Yes, they do.

5418. CHAIRMAN.—Would the first of this show the recoverable rates?—It does not. There is no account of the recoverable rates, and it is impossible to fill it up from our ledgers. It merely gives the irrecoverable rates that are written off.

18, 1871.  
Mr. Tait,

5419. Do you represent the irrecoverable rates as £22,000?—That represents the proportion written off by the Collector-General in that year, he being satisfied that they were irrecoverable, but in the £125,000 is included a large sum which is also irrecoverable, but which he was not satisfied about up to the time of making that account.

5420. Do I understand, that in that year £22,000 was struck off as irrecoverable, and that no effort after that had been made to collect it at all?—None in the world, but you are not to take it that that £22,000 was written off the current year alone. It was from the current year and previous years, and the details of all that revision are given in the schedule.

Mr. Davis's examination continued.

5421. CHAPMAN.—Am I to understand, Mr. Davis, that though the abstract is sent to you in accordance with an order from the Privy Council, which directs that an abstract should be sent in of recoverable and irrecoverable rates, it is thought by your office that as you have no power to judge which is recoverable or irrecoverable it is not necessary to go through it?—Precisely so, and the only venture to sustain the charge is the short Schedule A, in which the details of all the areas are set forth under the different headings of rates—Polic Rate, Poor Rate, and so on.

5422. Do you conceive, in consequence of the way in which it is necessary, having regard to the decision of the Privy Council to conduct the audit, that it is useless to investigate the rates?—Perfectly.

5423. Is there no risk of the Privy Council under which the audit is now conducted by which the Receiver Master, although he might not actually be able to charge the Collector-General of Rates with an amount which had not been collected, would still be able to make inquiries why it had not been collected, and report specially on the subject upon the audit that the Collector-General had not been efficient in collecting the rates?—I think so, certainly.

5424. But you have not done so?—No, not since it was communicated to the Receiver Master that by the decision of the Privy Council he had no power to go behind the decision of the Collector-General in the discharging of rates. Master FitzGibbon looks upon it now, as well as his predecessor did, that it is a mere formal proceeding in going through the accounts.

5425. When Master FitzGibbon came into office in 1860, did he make the audit of a less formal character?—He did.

5426. And the view he took was that it was part of his duty, when a certain sum of money was returned as irrecoverable, to endeavour to ascertain why it was irrecoverable, and if such an allegation were correct?—He did, certainly.

5427. I believe for one or two years Master FitzGibbon did investigate the accounts in that way?—He did, at the commencement.

5428. Do you remember, when Master FitzGibbon was investigating the accounts in that way, whether he had the collectors before him, and asked why each particular sum was not collected?—He did all that, and took great pains indeed in making the inquiry.

5429. Was Master FitzGibbon, at that time, satisfied that the amounts of rates which were stated as being irrecoverable were actually recoverable, after an examination of the collectors?—He did not go through all the names. He selected one item of arrear on premises in Arrears-quay, and he could conceive no reason why the taxes on those premises should be returned as irrecoverable. He therefore made a note for special inquiry; and he summoned the collectors and the Collector-General, and they all attended before him, and gave sworn evidence, and it was admitted then that the rate was collectible, and in fact, portion of it was collected after the inquiry began. Therefore the Master charged it; and, for the purpose of raising the question of jurisdiction, which was disputed by

Mr. Stanton, there was an inquiry before the Privy Council, who decided that the Master had no jurisdiction.

5430. We have the documents before us, and we find it stated by Master FitzGibbon that rates in his own time and in his predecessor's time were returned as irrecoverable, whereas actually in the following year they sometimes were recovered—I have known several instances of that.

5431. Are you aware, during the time that you have been in the office, that rates represented as irrecoverable, collected and brought to charge?—My recollection is not distinct about it, but generally I might say I have no doubt that rates that have been returned as uncollectible have afterwards from what I have heard been collected.

5432. Do you know how many years Master FitzGibbon carried on the audit in that more exhaustive way before the Privy Council gave their decision?—For a few years.

5433. For two or three years?—Yes, at least. He commenced dealing with these accounts at the same time, and he changed the first account with a sum of £48 arrear, which gave rise to the judicial investigation before the Privy Council.

5434. Do you know whether at that time, while Master FitzGibbon was investigating the matter in that way, and insisting upon doing so, the arrears were diminished in each year?—I have no doubt at all about it. In fact the accounts showed it. When it was ascertained that the Master was making strict inquiry, and before the question of jurisdiction was decided, there was a marked improvement in the collection for a subsequent year or two.

5435. You mean the two or three years before the Privy Council?—Yes.

5436. Now, since the investigation before the Privy Council you say Master FitzGibbon has given up making any effort to inquire why arrears are returned as irrecoverable?—He did not give it up until he received a letter from Sir Thomas Lister, conveying the decision of the Privy Council that he had no jurisdiction, and he thought it an idle thing to do so afterwards.

5437. Perhaps it would be as well to read that letter now. It is dated 17th April, 1867, and is as follows:—

"Sir.—In reference to your letter of the 20th ultmo, I am directed by the Lord Lieutenant to inform you that the copy of your certificate were transmitted to the Collector-General for his observation therein, and I send herewith a copy of the observations, which have been reserved from him for your information. His Lieutenancy is advised that when the accounts are defective in law, or the Collector-General appears to object, he ought to correct them, as pointed out by you. In this there can be no difficulty; thereby neither of substantial controversy raised by these certificates, and observation of the Collector-General, is as in the mode of disputing of unsettled occurrences reported by the Collector-General as erroneous. As to that Sir Thomas Lister is advised, and is informed, that such is the view taken by the members of the Privy Council, who held the view that the Master has, as auditor of the accounts, no jurisdiction to try over again the decision of the Collector-General as to arrears which he may think is right to discharge under the terms of the Act. The Collector-General may be responsible to the Crown if guilty of misconduct in that particular, and there will be a case of having arrears not collected in one year, made collectible again in another, but with all that the Master, as auditor, has nothing to do. It is for Parliament, or the Queen, to give him such jurisdiction. What the Privy Council recommended necessary was that the Collector-General should possess with regard to the scope of inquiry, and the mode of ascertaining facts which are general cut in the Act, in order to enable him to judge whether the particular arrears should or should not be discharged, and to decide in proper schedules that he had done all this, and had discharged the collections accordingly; but they thought that having stated this in their opinion, so far as such was concerned, was sufficient, and had done full and conclusive in the auditor. As to the particular point of the Arrears-case, rates there is some confusion from the way in which the Collector-General brought these rates amount, but internally the master can be easily satisfied by his taking the master, as they stand, and in his usual method of giving his own decision, discharging the collections from them if it is apparent to him that they are uncollectible, as it presented themselves. The same may be done, in fact, as to all the errors generally, which have found the subject of correspondence."

5438. That was the decision communicated to

PC 13. 1878.  
Mr. Davis

Master Frighton, and on which he has acted until—Yes

5439. Going back to those sheets of 1875, I find a sum of £1,095 10s. 2d., balance in hand, transferred to the Board, and in 1876, the account being down to the 31st December, is that year, balance in hand transferred to the Board, £1,284 13s. I presume that these sums represent the extent to which the two and a half per cent. that the Collector-General is allowed to deduct for the expenses of the office, exceeded the cost of collection!—Yes, the expenditure for office purposes, including pensions and law costs

5440. For instance does this sum £1,284 13s. that appears in the account for 1876, represent, or as it appeared to represent, the balance of the two and a half per cent. after paying not merely the costs of the collection in the ordinary way, but also the pensions!—It does; but I may tell you having regard to pensions, it has been held that special transfers may be made out of the general account, or in other words the pensions, the law costs, and the Collector-General's salary are chargeable directly on the general rates

5441. Taking this account of 1876 in connection with the last portion of yours, I find that the amount of pensions is put down as £454 5s. We were under the impression, looking at the accounts published for the profits that £454 5s. represented the amount of pensions for that year. We have since been told that £454 5s. was by no means even as much as half the pensions in that year, but the pensions in that year was over £1,280. Does this account that is set in for credit in any way show the pensions that were payable over and above the £454 5s.—Yes, they are taken credit for in this account. Credit is taken for this special transfer from the general account necessary for the purpose I have mentioned, namely, payment of pensions, law costs, and the Collector-General's own salary. He transfers them from the general account, and takes credit in this account for having done so, and debits himself for those same transferred in his office account. The difference therefrom between £454 5s. and the larger sum taken credit for in his office account, as being the amount of pensions is only transferred to make up what would be necessary with the office percentage paid. I know it has been done in some instances.

5442. How would you speak that £454 5s.?—I see that £454 5s. has been transferred, and brought to debit in his office account for the same year, and the bank book shows that the £454 5s. was transferred from the general rates, and his office bank book shows that it was lodged to the credit of his account with the Bank of Ireland, and that sum, added to what he had in hands of the 2½ per cent., would be sufficient to pay the whole of the pensions.

5443. How would you account for those appearing on the other side of the account a balance transferred to the Board of £1,284 13s.!—The Lord Lieutenant, at the request of Mr. Stanton, made a special rule directing that any surplus balance remaining on foot of his office account from year to year should be transferred to the general account, and treated as general rates, and remunerated.

5444. That is, after paying the office expenses out of the 2½ per cent., if there was a balance, he then ought to transfer it from his office account to the general account, and the Board should get the advantage of it!—Precisely.

5445. But, assuming that the whole of the 2½ per cent. was required for the purpose of paying the office expenses, then there would be no sum of money to transfer!—There would be no sum of money to transfer.

5446. But does not it appear from what you have stated, that (inasmuch as £454 5s. is merely the amount required, in addition to the balance of the 2½ per cent. to pay all the expenses, that in that year there ought to be no money transferred)!—I wish to express myself in this way. On some occasions, I remember very

distinctly, that they did not draw upon the general fund, of the office fund would be sufficient; but it was in aid of the office fund that they occasionally made those transfers from the general rates. But I should like to follow that out, and see the office account.

5447. I would like to know from you, Mr. Davis, as the auditor, how that account of the 31st December, 1876, could be audited or checked, having regard to the facts that are now before us; in other words, how is it possible to show that the sum of £1,284 13s. should be transferred to the Board when it appears as a matter of fact that it required the entire 2½ per cent., together with those sums mentioned here, to pay the pensions and the various costs of collection?—Here is the way in which this would appear. I look back from this account before me, and I take up his office account for the previous year, and see the balance there due by the Collector-General. After making all payments for office purposes, there is a balance of £1,284 13s. on foot of his account, and by the rule in Council, he is bound to transfer it back to his general account. That is the only voucher required then. I see by the bank books for his general account and his office account that the transaction has actually taken place. For instance, if you go back to his account for 1875 you will see a balance there of £1,273 15s. 10d. in the office account; and then there appears here £1,284 13s. to clear that. But, with respect to making transfers in past, that practice was adopted by the late Mr. Stanton. He used the office money, 2½ per cent., or for as it would go, in payment of his own salary. At all times he had a perfect right to charge it entirely on the general rates, and, therefore, if the office fund was insufficient for his own salary, he drew for the difference upon the general fund; and I thought, perhaps, that might have been the case with respect to this, and so it stood.

5448. Let me see your account corresponding to this for 1876!—[Produced]. It is made out on plain paper instead of on the usual printed form.

5449. This account, Mr. Davis, is the office account for 1876, and taken in connection with the general account for 1876 explains to us that £454 5s. but certainly it does appear to me that the entry there is rather calculated to mislead, because it is not the amount of pensions, but simply the amount that was required in aid of the two and a half per cent.; and the same thing in the published report of that year is calculated to mislead in precisely the same way, because £454 5s. is entered as the amount of pensions, and there appears £1,284 13s. as transferred to the various boards!—This is the account as rendered, and when remit for the Master's certificate every item is properly described. I would not describe it in that way.

Mr. PHILIPS.—No; it is an erroneous description.

CHAIRMAN.—At all events the office account for 1876, does not explain the way the thing is brought out.

Mr. PHILIPS.—It is somewhat unintelligible.

5450. CHAIRMAN.—This is a question we asked before, Mr. Davis, of the gentlemen from the Collector-General's office, namely, as to the amount of arrears, £147,073 13s. 1½d. We want to know whether there is any schedule giving in detail the amount of those arrears!—Oh, yes, there ought to be.

5451. I do not think so, Mr. Davis, exactly. There is a schedule showing the amount of arrears which are stated to be struck off in the previous year!—Yes.

5452. But although there seems to be an order of the Party Council obliging the Collector-General to show the amount of arrears outstanding, he does not appear to have filled up that; because the document that you showed us, although headed "amount of irrecoverable and recoverable arrears," as a matter of fact never contained the amount of irrecoverable arrears!—And there is a separate list of irrecoverables, but I may just repeat what I have already said, that Master Fitz-

5458. Mr. DUNN.—  
Mr. BURKE.

gibson does not conceive that he has any jurisdiction at all to go into the details of the arrears lists, and therefore would not give himself or his officers any trouble about them, but merely goes by the bank books to see that the Collector-General has charged himself with the sums lodged to the credit of the office, and that every sum for which he takes credit is properly accounted and making a complete comparison of credits actually in the bank books.

5459. I wish to call your attention to this, Mr. Davis. Show us this schedule. [Produced.] This is the Prive Council form we are told, and it is headed "a schedule of recoverable and irrecoverable rates for the year ending 31st December, 1876, and previous years." Now, as a matter of fact, what the schedule actually contains as it comes to us upon looking at it, is a schedule of the arrears that have been struck off in that year and those, and it does not show in any way the arrears recoverable and irrecoverable for the year ending 31st December, 1876, and previous years. With the intention of the Receiver Master ever drawn to the fact, whether that was a useful or useless return, that the terms of the Prive Council order never were complied with in it!—He is quite satisfied that such a schedule should be transmitted with the Collector-General's account, manuscript or an order to that effect was made by the Prive Council; but he also held that it would be idle to go into these details, as he had no jurisdiction whatever to deal with them. In giving those accounts I would not take them unless accompanied by the schedule; but it does not follow at all that one is to go through all the details for no practical purpose whatever. I might discover errors in it, but nothing could save of it—the Receiver Master having no power to surcharge any arrears.

5460. It is not so much an error in the details of it, but the document that is furnished is not the document required by the heading. What is asked for is "a schedule of recoverable and irrecoverable rates for the year ending 31st December, 1876, and previous years." I take it that the Prive Council intended that that document should show the names of all the persons who had not paid the rates, and that there should be distinguished the rates outstanding that were recoverable from those irrecoverable. This document does not even purport to do that. The only thing it purports to do is to give the names of persons whose rates, during the year 1876, not having been paid, were struck off as irrecoverable!—I believe that the printed heading here corresponds accurately with, or at least did correspond with, the schedule prescribed to be used; for I examined them carefully myself. But whether, as the Collector-General supplies himself with these printed forms, he may have this heading so as to be not in strict accordance with the headings prescribed by the Prive Council, I do not know. Having satisfied myself in the first instance that the schedule was made out strictly in accordance with the order of the Prive Council, I take no interest in its details. I never did go into them.

5461. From your experience in connection with this department, do you think it would be better to have

those accounts audited in the office of the Collector-General of Rates itself, by the attendance of the auditor there where all the books and documents are than having an audit elsewhere, as by sending in copies of the accounts with vouchers to the Receiver Master's office?—I think it would be very much more convenient that the audit should take place in the office of the Collector-General. Of course the accounts could be as effectively audited in one place as another; but being in the office of the Collector-General, and having all the books about him, would be of great convenience to the auditor, no doubt.

5462. And the auditor would have this advantage, that he would have the original books before his instead of what, after all, are only copies of accounts!—And not only that, but it would save the staff of the Collector-General's office, making voluminous copies of accounts, and things of that kind.

5463. If in point of fact the books in the Collector-General's office were properly kept, showing all the materials necessary for an audit to have before him whenauditing the accounts, the audit could be carried out much more conveniently and with much less trouble to the staff in the office than elsewhere!—No doubt, and I may venture in illustration of the convenience of having the books, that in going through the office account for the year 1875, I found that there were several payments made to collectors who died, and that they had not given a receipt as full for the whole year, and therefore I asked Mr. Taaffe to show me the record of the weekly or monthly payments that had been sent regularly by the collectors. He did so, and then I vocalized the payments made.

5464. I think it is right, as you have mentioned, Mr. Davis, that Master FitzGibbons considered that the order in Council really made the writer to a certain extent a useless thing, to show he was careful in the form of his certificate to certify nothing except what he had actually done. This is the form:—

"I certify that in the total amount of £8,000 remitted for the year 1875, and with the usual amount of £3 arrear of rates for the year not struck off as irrecoverable, and also with the balance standing to hand in the credit of my office account for the year 1875, and debts amounting to £104,521 17s 0d. That of the receipts taken and account for sums advanced and belied to the credit of separate amounts of rates kept to the Bank of Ireland have been duly received by the Collector-General's bank pass books and the bank certificates. As to the credits taken for £104,521 17s 0d. these started to be irrecoverable for the reasons therein stated, as credits have been held before as an support of and until other than the statements and account set in the schedules lodged in my office and referred to in the account. In the manner the credit taken for £104,521 17s 0d. remaining uncollected on the 31st December, 1875, and in the amount stated as ready to be brought to charge in next account, no evidence has been laid before me explanatory of the circumstances under which these rates remained irrecoverable in the account stated. Whether any portion of the rates stated to be irrecoverable was lost, or any part of the rates stated to be uncollected was left uncollected by the auditor or default of the collector, I have no means of ascertaining, and I, therefore, do not express any opinion. The other credits taken in the account are proper credits. All which I certify the 14th day of December, 1876."

"Signed." GERALD FITZGIBBONS.

5465. I believe this is in the form of certificate which the Receiver Master has been in the habit of giving!—That form of certificate is stereotyped.

Mr. FINLAY.

Mr. GEORGE FINLAY examined.

5466. CHAIRMAN.—I believe, Mr. Finlay, you have a very considerable amount of experience in auditing the accounts of public bodies!—Yes, I have.

5467. You audit the accounts of the Dublin Corporation!—Yes.

5468. And I believe you have audited other accounts for many years past!—Yes.

5469. Has your attention been directed to the accounts sent in for audit from time to time from the Collector-General of Rates' office, and have you seen the form of them!—They were brought under my notice recently in carrying out the instructions I

received from the Castle, as you are probably aware, to prepare a draft Order in Council, for the audit by the Local Government Auditors of the accounts of the County Treasurers in Ireland, and of the Board of Charitable Donations and Bequests, and of the Collector-General of Rates. These are the only accounts I have seen in connection with the Collector-General's Department. They appear to be abstracts of accounts for 1873. I got them from the Collector-General, as specimens of his accounts.

5470. What we would ask you to tell us is this. Start closely from this. Suppose that an assess-

ment is streak for 1878, and that there were no previous arrears of any kind, what accounts do you think ought to be laid by the Collector-General of Rates before the auditor when that year's accounts are being audited, for the purpose of having a satisfactory audit. What information should those accounts show, and how should it be worded? We will take in the first place the charge side of the accounts!—The general assessment account should show first the amount of the assessment under each head, as Grand Jury, Improvement Rate, Poor Rate, &c., on the debit side. The total amount should then be carried to the debit of the Collector-General's General Account of Rates, and entries be made on the credit side of that account, transferring the amounts assessed upon their respective districts; I would then discharge the latter accounts by entering the judgments on the credit side, and the amount of the arrears, collectible and uncollectible. The whole of these judgments would of course be placed to the debit of the Treasurer's account.

5455. Mr. PHILIPS.—In arranging the accounts it is well for us to take into consideration that the rates received by the Collector-General are not rates received for himself or for his office, they are all rates received for other persons, and have to be paid over to those other persons—I am aware of that; I am quite aware of it.

5456. I think it will affect your book-keeping!—Well, I think not. I speak of course under correction, because I have not seen the Collector-General's accounts; but I am giving my idea of the way the thing ought to be done, and I think you will see my book-keeping would not be affected by the mode I suggest.

5457. CHAIRMAN.—Repeat again, Mr. Finlay, the mode you have suggested!—I would open a general assessment or rate account, and I would debit that account with the entire amount assessed. I would then carry that amount to the debit of the Collector-General's general account, and I would on the credit side of the latter account debit the different collectors with the amounts chargeable upon their several districts. You would thus bear that account discharged by a debit to each collector. I would then credit each of the collector's accounts by the amount collected and lodged by him with the treasurer, and with the amount of arrears. That would bring the money to the debit side of the treasurer's account which the treasurer would be charged with, which amount would be discharged by the allocation of the arrears amongst the several bodies—the Corporation of Dublin, the boards of guardians, the Police Commissioners and others, after transferring to the Collector-General's office account the amount of compensation on the collection at 2½ per cent. The amount so allocated I would transfer to the debit of those public boards, for each of which I would open an account, having previously credited each with the amount of the assessment.

Mr. PHILIPS.—My idea with regard to the system which regards rates being collectible for boards and commissioners, the first entry would be "General account of rates, Dublin." That is to say, the Collector-General of Rates of Dublin in account with the various boards.

5458. You would start with that?

Mr. PHILIPS.—I would start with that.

5459. Mr. FINLAY.—Then, what would be the result?

Mr. PHILIPS.—That we are really holding the Collector-General responsible for all the rates collected; that is the object of that, and we bring to the credit of the various boards the sums of money collectible for them. Then the next thing, the next entry is in order to provide for the collection—the Collector-General provides his own collectors—the next entry would be when the collection books are handed over to the collectors to debit these collectors. The form would be "Collector's sundries—debtors to general account," that is to say, to the Collector-General. In the plan, I think, we are one. The method of recording it would deal with the Collector-General's responsibility for the whole of his collectors, and with the individual responsibility of the collectors themselves.

Mr. FINLAY.—I assure that the Collector-General is responsible for the manner in which his officers discharge their duties—I don't mean pecuniary responsibility—but controlling responsibility.

Mr. PHILIPS.—Then we have got the accounts open: a general account of rates—the assessment account which I propose to open which would represent rates receivable.

Mr. FINLAY.—That is similar to the account I propose.

Mr. PHILIPS.—My ideas on the subject are precisely the same as yours, with the exception of first giving credit to the Boards, for this reason that the money are collectible for them. If they were collectible for the Collector-General's office, and remained there, and if they had the expenditure of them then I would take your view of the matter.

5460. Mr. FINLAY.—Then would you have an account for each collector?—Certainly.

5461. And how would you discharge that account?—By the amount they collected, and the remissions supported by authorities, and so on.

5462. And the recoverable amounts?—I do not think we would differ as to that. Probably not.

5463. CHAIRMAN.—Now, coming to the part of your scheme, in which you debit each collector with the amount collectible in his collection whatever it be—you say then of course you would discharge that with the amount he would lodge in bank, out of the amount as credited by him?—And the others?

5464. I am coming to the arrears. Now, how would you state or set out in the accounts the arrears the collector had not collected in that year. Would you subdivide them into different classes, such as arrears uncollectible altogether by reason of the house being vacant, and arrears still recoverable, but outstanding for various reasons?—Certainly; I would carefully distinguish them in the lists or schedules of arrears.

5465. And you would have then on the books of the Collector-General's office, or the schedules sent to the auditor every single item that would go to make up those outstanding accounts?—I would have two lists of arrears, one the recoverable, and the other the irrecoverable, remissions are, under the present state of things, vouch'd by an officer called an inspector, which officer is discharged by I believe Mr. Taaffe, the Collector-General's chief clerk. He is instructed to visit the premises, and he places a certificate on the master list to the effect that he has visited the premises, and considers the rate irrecoverable. I think that arrangement an exceedingly bad one, because I think the inspector or whoever holds that office, and I look upon it as a very important office, ought not to be filled by any one who is employed in the Collector-General of Rates' department. He ought to be an officer wholly independent of the Collector-General's office. Every officer there is engaged in the collection of the rate, and one of these officers certifies that that duty has been discharged in a proper manner, in regard to thousands of pounds that have been wiped off and lost to the citizens.

5466. CHAIRMAN.—Now, take those arrears, outstanding rates which appear on the face of the books as irrecoverable, the same system exists namely, that they are to be discharged by a certificate of the Collector-General or the inspector of his office, what would you say ought to be the duties of the auditor in relation to arrears so discharged? Do you think he ought to investigate them himself, and come to a conclusion as to whether the certificate was well founded, the certificate given by the Collector-General, or this inspector, or officer outside the department, and make a report as to how he discharged his duty?—I don't think it is a duty the auditor ought to be called upon to discharge. Indeed I don't see how he could discharge it. The auditor is sitting in the Collector-General's department with a mass of arrears before him, and to do what is suggested be would require local knowledge which he does not possess, or to take a car and go about performing all the duties imposed on the inspector.

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5477. Then your view is that whoever is the officer, whether one outside the office of the Collector-General of Rates, or the Collector-General of Rates himself, having power to wipe off the rates as irrecoverable, that the auditor should take his decision as final and conclusive?—Yes.

5478. Mr. Phipps.—Would not an auditor examine the returns that is to say if supported by the proper documents, &c.,—would he not go through the stems with the various documents?—Certainly, but I understand the Chairman to be putting a question as to whether the auditor should not examine them with a view to satisfying himself at such time that the arrears were irrecoverable. That is what I understood.

5479. That is what the auditor's duty would be. It would be his duty to point out any informality?—That is a different thing.

5480. CHAIRMAN.—It is perfectly clear it would be his duty as auditor to see there are proper vouchers. My question was whether the auditor should have any jurisdiction or duty to go beyond the vouchers, and assess for himself in any way he chose, whether or not that officer so writing off the arrears is properly discharging his duty in so writing them off, and I understand you to say not—that it should not be a duty cast on the auditor, but that the vouchers should be final?—Yes, I think that the writing by the Inspector should be accepted by the auditor as conclusive that the arrears were irrecoverable and should be written off accordingly. I have formed that opinion on examining the Collector-General's Act, and I believe a judicial decision to that effect was given some years ago by the Privy Council.

5481. Mr. Phipps.—Unless there be some suspicion of fraud?—Oh, yes; of course, if fraud or collusion were alleged it would be the auditor's duty to probe the matter to the bottom.

5482. CHAIRMAN.—When the arrears are stated to be not written off but shown as recoverable, would you propose that the accounts sent in should give some explanation as to why those arrears stated as recoverable were not recovered during the year?—Yes, it is the duty of the auditor to have explanations made as to why the collection has not been made. It is a duty we often perform of leaving the collector before us and hearing his explanation of why the collection has hung fire.

5483. Then you think it would be the duty of the auditor if the returns made to him, show what appears to him a large amount of arrears recoverable as outstanding, to inquire into that?—I think so.

5484. What action, then, would be taken?—In his annual report of the audit of the Collector-General's department to the Local Government Board, a copy of which would be sent to the Collector-General for his information, it would be the duty of the auditor to bring under the notice of the Local Government Board that certain collectors had been remiss in the discharge of their duty, setting forth the grounds on which he had formed that opinion. I think it would be well if a copy of the Auditor's report was also sent to each of the public bodies for whom rates are collected by the Collector-General.

5485. Now on that point, if in comparing these arrears and seeing the grounds on which they were marked off, the auditor observed in these arrears so marked off as irrecoverable, an exceptional ground for so writing them off, don't you think it would be desirable to call attention to that fact, so that those to whom the collector is responsible might deal with him?—I think it would be very desirable, and no doubt the auditor would do so.

5486. That would not actually be going behind the vouchers, but would be calling attention to whatever general exception, or strange, or singular, and which it would be the duty of the auditor to call attention to?—It would be the duty of the auditor to call attention to anything of that nature that would cause before him, while not stemming to himself the right to set aside what the inspector certified.

5487. In point of fact as I understand it, his duty as regards the officer who had written off the arrears as irrecoverable would be somewhat analogous to his duty as regards the collector who were not collecting the amount of rates which, under ordinary circumstances, it was supposed they should collect.—Precisely.

5488. And you think that if the accounts were framed in the way you mention, and checked with the documents you referred to (it being understood that the rates made by the Privy Council, or whatever other body might frame them, impose on the auditor the duties mentioned), a better and more satisfactory audit would be had?—I do, provided the power of summoning parties before him, and of examining them on oath, and of calling for books and documents, &c., as given by the Local Government Act, 1871, be conferred on the auditor.

5489. Does it occur to you that the best way to audit the Collector-General's accounts would be to audit the actual books kept by him?—Certainly; in his own office. There is no use in auditing a mere abstract.

5490. The entire books kept by the Collector-General should be before the auditor?—Certainly.

5491. Here are certain schedules which, under the rules of the Privy Council, are directed to be sent to the auditor by the Collector-General of Rates. They are headed "a schedule of recoverable and irrecoverable arrears for the year ending 31st December, 1870, and previous years." Assuming that the return had been filled up according to its heading, showing the recoverable and irrecoverable rates for the year 1870 and previous years, does it occur to you that there would be by such a list satisfactory materials before an auditor to have an audit of the accounts as far as the outstanding rates are concerned?—I think there would.

5492. You think there would?—I think so.

5493. This document which has been furnished under that heading, is a document simply showing the amount of rates, whether they belong to the year 1870 or whether they belong to previous years, that were written off as irrecoverable in that year. Would such a document as that be satisfactory for the purpose of an audit?—No. Where there is such a vast number of ratings as is in the city of Dublin, it should distinguish the arrears upon each of the three years. I believe the collection of each assessment extends over three years, and that was actually intended by an existing order in council. I have the order in council before presenting the form.

5494. But there is something further, because this schedule specifies the amount of recoverable and irrecoverable rates for 1870 and previous years, and the only things specified are the rates written off?—I have already stated that what I hold to be necessary would be one schedule of recoverable, and another of irrecoverable arrears.

5495. And you also go further and say the recoverable and irrecoverable should not merely be stated, but be allocated according to the years for which the assessment was made?—Yes, for the three years in course of collection, and the ground should be assigned for non-collection. The ground in every case should be stated.

5496. I understand you to say, Mr. Finley, that when you say that the duty of remitting rates should be performed by some person outside the office, you refer to remitting rates upon any ground, that is that the Collector-General himself, or any person in the office, should have no power to excuse a collector upon any ground for remitting a rate, but that that should be done by an external person?—I conceive it would be the duty of the Collector-General in the first instance to satisfy himself that the returns of outstanding rates deemed to be irrecoverable, sent in by his collectors were correct, also the grounds for so deeming them, and that he should certify, as far as his knowledge extended, that that was so in every instance. I would then hand the list to an inspector wholly unconnected with the department, an officer to

Mr. Finsay  
Mr. Finlay

be appointed either by the representatives of the rate-payers—namely, the Aldermen and Town Councillors, and the Poor Law Guardians—representing the wards in the city, which would afford a complete representation of the rate-payers, or by the Lord Lieutenant. The latter would appear to me preferable, inasmuch as an officer holding his office by appointment from the Lord Lieutenant, would probably feel an amount of independence in discharging his duty that he could not feel if elected by the Corporation and Guardians.

5497. Mr. PITTEN.—A totally independent officer?—Totally independent of the Collector-General?

5498. He would discharge the collectors' account on the ledger on the production of proof?—Yes.

5499. CHAIRMAN.—In point of fact except on his authority no rate should be taken out of collection?—I think so.

5500. But still records on the books as recoverable?—I think so, and also that any arrears which he refused to certify as irrecoverable should be transferred from the Schedule of irrecoverables to that of recoverable amounts.

5501. There is another matter in connexion with those lists of outstanding arrears—that the utmost publicity should be given to them consistently with the provisions of the Act of Parliament. That has never been done I believe, at least not for many years, save in our inquiries annual. The Act of Parliament contemplated that those lists should be sent to the different bodies for whom the rates are collected, and a very valuable check upon the office of the Collector-General and the collectors would be lost by its not being done?—They should be sent to the various boards, as directed by the Act.

5502. Mr. MURRAY.—Would you put them in public places besides?—The Act of Parliament I think only requires that they be exhibited in a prominent place in the Collector-General's department.

Mr. FINLAY.—That provision of the Act has been complied with.

Mr. FINLAY.—I would not only publish a copy of them there, but I would give notice in every one of the morning newspapers that they were there for the inspection of the rate-payers.

5503. Mr. MURRAY.—You would give every possible publicity?—Every possible publicity. It is the best possible check in the collection of rates.

5504. Mr. PHILIPS.—Would you publish the names of the defaulters as an appendix to the annual report?—A vast number of people interested in the collection now see that. There would be no harm in doing it.

5505. Mr. MURRAY.—Would you put the names upon the chapel doors?—I would be disposed, if the law permitted it, to post them up at the police stations throughout the city. They would be more likely to be longer available to the public than if posted elsewhere. The publication of those lists would answer a double purpose. We know that during the famine period and many years afterwards it was very difficult to collect the rates. By getting those lists from time to time from the Poor Rate Collectors and having them overshadowed by the Boards of Guardians, a great many persons were induced to pay rates who were not in a hurry to do so. Besides that it affords a check whenever a collector is pursuing unproper practices.

5506. CHAIRMAN.—There is another question in connexion with your further answer which I wish to ask. You have said that the duty of writing off rates which were irrecoverable should be performed by somebody not connected with the office itself. But there is another class of what we may call remissions which does not exactly come within the same category, namely, remissions in respect of vacant houses. They can hardly be called irrecoverable rates in the ordinary sense of the word, because although the amount of rates appears in the assessment they really are not rates that are to be recovered at all, as the house during the period it is vacant is not liable for rates. Would you have those remissions dealt with by the Collector-General

in his office or by an external person?—I would place these houses in the general list furnished by the Collector-General sitting in observation column—vacant during a certain time. That should be certified by the inspector as in the case of other remissions.

5507. So that in point of fact the rates struck upon certain premises should not be discharged by reason of those premises being vacant until the inspector you speak of gave a certificate in reference to them as well as the other cases?—No. They should not be discharged without such certificate.

5508. But further than that no person is liable for a house actually vacant when the rate is struck?—It is a great pity that the Collector-General has not the powers that are conferred upon Boards of Guardians under the Poor Laws.

5509. Do you mean as regards the powers of collecting the rates?—The powers of collecting the rates. He is crippled.

5510. That is he is crippled by not having the same powers of distress?—Yes. The powers of distress the Poor Rate Collector has, are simply the powers of the landlord to distrain all property on the premises.

5511. Have you much experience in regard to the unions in Ireland?—I have considerable experience of them.

5512. Do you find that the power of distress is often had recourse to by the collectors?—No; very seldom. The poor rate is admirably collected, and the knowledge that the Collectors possess such powers is sufficient as a rule.

5513. Is there anything else you would suggest, Mr. Finlay?—I have already spoken of the necessity of publishing the lists as being essential to a proper and efficient discharge of the duties of the Collector-General's department, and also sending those lists to the public bodies for whom the rates are collected. There is another matter that struck me in looking over this abstract of accounts for the year 1873, that I got in the Collector-General's department, and that is, that the salary of the Collector-General is not paid out of the commission—the 2½ per cent allowed for the collection.

5514. No, are the law costs. As far as regards the pensions, I think it is clear from the intention of the Act of Parliament, that the pensions should not be charged upon the 2½ per cent., and the reason is this, that in the Collector-General of Rates Act, which was passed in 1849, there is no provision made for pensions whatsoever, and it is under an Act of Parliament passed in 1866, that pensions are given, and as that says the pensions are payable out of the rates, it should hardly be supposed, that was out of the 2½ per cent. having regard to the great interval of time?—I think so.

5515. We have made inquiries, and the answer is that the Collector-General had a legal opinion to that effect, and it would seem to me, that the law is so. The reason I say so is, that that was a charge created long after the 2½ per cent was fixed?—There is another reason. I understand the arrangement for the payment of the collectors is of a character to limit the amount the collector can receive as remuneration for the year.

5516. No, there is no such evidence as that before us?—I understand that there is no limit to the amount that the collector may receive as percentage on his collection within the year. Is that so?

*Collector General.—No.*

5517. CHAIRMAN.—There is no limit except the limit which arises by reason of the size of his world?—Mr. FINLAY.—That is fair half. I was under the impression that there was an arrangement by which a collector was not to receive more than so much.

5518. Mr. MURRAY.—Is not it indirectly so?—is not the percentage varied so that the remuneration shall not exceed a certain amount?

Mr. FINLAY.—It is.

Mr. FINLAY.—Then my view is, that when a collector is entitled to receive that amount, he has no engagement to trouble himself further with the collection.

5515. MR. TAFFE.—  
Mr. Finlay.

Mr. Taffy.—He is paid a poundage on every penny he collects.

CHAIRMAN.—But the way that is done is this. The Collector in a particular ward gets a certain poundage, having regard to the circumstances of that ward; but he gets that poundage on every penny he collects. However in arranging the poundage, having regard to the circumstances of the ward and other things, giving larger percentage in one ward than another, the salaries through the city are very much equalised.

Mr. Finlay.—There is a larger percentage in the poorer wards!

Mr. Taffy.—Yes.

Mr. Finlay.—That is reasonable.

5516. CHAIRMAN.—From your experience in Ireland Mr. Finlay, do you think it is a good plan for the Collector-General to exercise the powers which the statute gives him, and make the rates payable in four instead of two installments?—I do not; I think they should be payable in two installments.

5517. And of course it is also a desirable thing, in point of fact it is absolutely necessary, that whatever rule exists in the office as regards the period at which those proceedings should be taken to recover rates, the collection should be complete within the year!—Doubtless.

5518. Do you find any difficulty at all, in the case of any of the public bodies with whom you have to deal, in *settling* the accounts—any difficulty in their collectors having the collections practically complete within the year?—I do not.

5519. And is it the rule throughout Ireland that they are completed within the year?—It is. I wish to mention, in reference to the want of power on the part of the Collector-General, that I think the property should be made liable as well as the person.

5520. The way in which that is done as regards the poor rates is, that the power of distress to which you referred practically makes the property liable, because, of course, if the goods of any person on the premises can be distrained for the poor rates, if a person owing rates goes away, no one else would come into the house until the rates are cleared off either by the landlord or somebody else!—If another tenant does come in the Poor-rate Collector can make him pay, by having the right to deduct the amount from his landlord.

5521. The power of distress which the collectors have throughout Ireland practically makes the premises liable to the rates. That is practically the result of it!—It is.

5522. I believe you audit some of the township accounts in the neighbourhood of Dublin?—I do, on the south side.

5523. In the course of that audit does there come before you, as part of the vouchers, the amount of payments for water rate by the Commissioners to the Collector-General?—Yes.

5524. I presume these are vouchered by the production of receipts?—They are.

5525. In the course of your audit have you ever ascertained that receipts have been given out of the Collector-General's office for water rate upon a slip of paper, not the printed form at all?—I have seen manuscript receipts from the Collector-General.

5526. Can you say in what townships you saw them?—I think I have seen in the City Hall the receipts of the Collector-General in manuscript, and I have also seen them in the Rathdown Union for payments by the Board of Guardians, and elsewhere.

5527. How did you see them in the City Hall—in connexion with what accounts there?—In connexion with the account for payments made to the Collector-General by the Corporation. I saw some receipts not later than to-day, not on the Collector-General's form at all—not on the form proper for the collection of rates in the Collector-General's department, but on a form of receipt which the Corporation have for their own use.

5528. Was that for rates the Corporation paid?—For monies paid by the Corporation to the Collector-General.

5529. I presume these payments were for rates in respect of the water mains, or something of that kind?—I think so.

Mr. Taffy.—On all the Corporation property through the city!

Mr. Finlay.—Yes, but I have seen receipts from the Collector-General's department for large sums of money in manuscript or on forms that were not the proper forms; for instance, I saw in Rathdown the other day for £400 or £500 paid on the 31st December a receipt on a police tax form.

Mr. Taffy.—That is the correct form.

5530. CHAIRMAN.—If it was the ordinary police tax form produced before us it would appear to be the form particularly applicable to the payment by a town of contract water rate, because there is a particular heading for that!—A heading on the particular form!

5531. I mean on the one produced to us. I do not say it was the same as was produced to you. There was produced to us a document which appeared to be a police tax form, because the police tax was one of the principal items in it, but there was also in the same document a heading for the contract water rate, and that is the only form of receipt in the Collector-General's office that, as far as I can see, would be applicable to that!—My impression is that water rate was not printed in that form produced to me.

Mr. Taffy.—I think you are wrong.

5532. CHAIRMAN.—There was a case in which a very large sum of money was paid by the Blackrock Commissioners, and it was demanded from them again, and one of the explanations—indeed I may say the only explanation—given for that second demand was that by some want of caution in the office the receipt was given on one of the ordinary forms instead of the police tax form. The two documents were shown to us, and it appeared that the police tax form was the form applicable to that particular payment—I will look at that receipt again.

5533. However, you are certain that the receipts given to the Corporation were on a form not used by the Collector-General at all, but by the Corporation themselves?—Perfectly certain. Of course I accepted these as proper vouchers, and passed the amounts. But I am aware that the treasurer of the Corporation wrote a letter to Mr. Taffy telling him of the remarks that I had made respecting the forms on which the money had been given. Of course I had no power to interfere with the Collector-General, but merely as the receipts passed through my hands I commented on the fact that they were not on the form of receipts provided by the Collector-General's department.

5534. CHAIRMAN.—Were you aware whether the letter was marked "Private"?—I am aware that the letter is in the official letter book of the Corporation. Of course, I take it that the letter, being in the official book of the Corporation, is not private.

5535. Do you know of any other cases except those of the Corporation and those cases you are doubtful about in which receipts were given either upon wrong forms or blank sheets of paper?—I think you will find it in the case in the Rathdown Union.

5536. What were those receipts for?—For water supplied, I think, to the Ballybrack and Killiney townships.

5537. Is your recollection of these receipts that they were on a plain sheet of paper?—My recollection is that they were altogether in manuscript.

5538. MR. MURRAY.—Were there any others besides those three?—I think there have been several receipts, speaking now for the last three or four years—some in the City Hall, some in the townships, that have passed through my hands not on the form prescribed.

5539. CHAIRMAN.—You mentioned the City Hall, Rathdown, and Rathdown?—Yes.

Mr. Taffy.—I believe I may supplement that evidence by telling you that in almost every instance of large payments—by the Railway Companies, the Albion Gas Company, Trinity College, and the Bank of

Indeed—the receipt is passed on the office account, and not on the regular form. We have got no form for short exceptional sums. The Corporation receipts are all passed on their own forms.

Mr. Finlay.—I beg your pardon, I have seen receipts for payments made by the Corporation to public bodies and others upon the Corporation forms, and also on the forms belonging to those bodies. In some instances there are duplicate receipts for the payment.

Mr. Tawfeek.—We would not give duplicate receipts—we never did.

Mr. Finlay.—What occurred to me was, where receipts were given by the Collector-General in manuscript, of which there can be no block, I could not see what check there could be in the department in Fleet-street.

Mr. Tawfeek.—As a matter of fact there always is a block filled, and the receipt which is attached to that block is cancelled and left attached to it.

5543. CHAIRMAN.—The great difficulty about it is this. I could understand there could be some check if there were any books kept. Is there any suggestion which you would make, Mr. Finlay, as regards the mode of giving receipts in such an office as the Collector-General of Taxes' office?

Mr. Finlay.—I do not know sufficient of the details of the business to be able to offer any suggestion beyond this, that in all cases receipts should be given on the printed form provided for the purpose, and the block preserved; there should be no exception. It is essential to keeping a proper check and control upon the receipts.

Mr. DUNNE MAYLAN, Collector-General, re-examined.

5547. CHAIRMAN.—There are two or three questions I want to ask you, Mr. Maylan. Were you aware that those schedules sent by you to the Receiver-Master were not in compliance with the Order in Council?—I was not.

5548. And did you suppose those schedules showed the amount of arrears that were recoverable and irrecoverable?—I supposed they were returned in the usual way they had always been returned.

5549. I do not know what you mean by the usual way they had always been returned. This Order in Council was passed in 1863. Were you aware that the schedules you were sending in were not in accordance with the Order in Council?—I was not. I was under the impression they were in strict accordance with it.

5550. Did you ever look through them?—I did; I looked through them generally.

5551. And did you ever ascertain what actually was in them, and what was not in them?—I saw what was in them.

5552. And did you believe that was in accordance with the Order in Council?—I was not aware of what the Order in Council was.

5553. Did you ever read the Order in Council?—No.

5554. Did you ever read any Order in Council passed for the management of your office?—I read the Privy Council Rules.

5555. Well, did you read the rule which prescribed the particular way in which the accounts and the schedules attached to the accounts should be sent in to the Receiver-Master?—No. I believed the gentlemen in the habit of marking out these accounts conformed to it.

5556. Why, the gentlemen who made out the accounts in one year were not the gentlemen who made out the accounts in another?—The first clerk, Mr. Hanlon, made them out, and then Mr. Tawfeek.

5557. Was there any master in connexion with your office from beginning to end, that you exercised any personal surveillance or superintendence over?—A great deal.

5558. Did you ever while you were there detect

Mr. Finlay.  
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5554. Mr. PHIPPS.—Would you have a system of registration of these receipts—that when a book is issued to a collector it should be recorded against him from number so-and-so, to number so-and-so—I think they do that. As well as I remember, in the Collector-General's department they keep a record of receipts issued to the Collectors.

CHAIRMAN.—They have a system of registration, but not exactly as Mr. Phipps suggests.

5545. Mr. PHIPPS.—In the Collector-General's office the plan of carrying out the receipts portion of the business is to arrange the forms for sums respectively, £5, £30, £55, and so on. Do you see any advantage gained by a sub-division of the receipts in that manner, when a general registration would answer the purpose?—I do not see it; but I believe that arrangement was owing to some friends, or apparent friends in the Collector-General's department a number of years ago.

Mr. Tawfeek.—The great object is, Mr. Phipps, that if the denomination is not pressed on the book and receipt we could have no possible check that the collector paid in the full amount for which he passed the receipt, but if the columns are printed, in as far as a few shillings we can tell.

5546. Mr. PHIPPS.—You mean with regard to where he received a portion of the sum where he may have received the whole of it?—He may have received the whole of it.

Mr. Finlay.—A poor-rate collector issuing a receipt on any other form than the form prescribed by the Local Government Board, is declared to be subject to dismissal.

Mr. Maylan.

5547. anything wrong in any book or any document?—I detected that two collectors were not doing their duty.

5548. With the exception of that you never found anything wrong about the books or the accounts, or anything else?—I really did not understand the books the way they were kept. They were not kept like mercantile books.

5549. This document before us now, purports to be made out in pursuance of the Order in Council; but if it had been made out in pursuance of the Order in Council from 1865 to 1870, or from 1870 to the present year, you would be able to give us the returns of arrears we have asked for, and which you told us it was impossible to give out of the office at all!—Well, I never examined the books in detail that way.

5550. But I am not now speaking of the books; I am speaking simply of those schedules which you were bound to append to each account you sent in to the auditor. If you filled them up in the way you purported to fill them up according to the heading, they would simply give us the information that we have been asking for, from 1870 to the present time!—I believed the first clerk always did it correctly. I had confidence in him that he would do it correctly.

5551. Just one question, because it is the last time I suppose we will be examining you. Have you always acted upon the principle, from the time you were appointed Collector-General of Taxes, that every body would do his duty, and that the Collector-General had simply to do nothing?—The Collector-General had a great deal—as far as I am concerned, a great deal.

I think we have almost finished our work, with the exception of examining some members of the Corporation, and from a communication we have had with the Corporation they appear to prefer that Mr. Brooks should be here at the time of their being examined, and I myself would prefer he should be here also, because he is better acquainted with the views of the gentlemen of the Corporation than I or either of the other Commissioners would be. It is uncertain what time he will be able to attend, but we will wait for some three or four days and then have a final sitting. After that we will make our report as soon as possible.

The inquiry was then adjourned.

Feb 25, 1878.

TWELFTH DAY.—MONDAY, FEBRUARY 25, 1878.

Present.—HUMPHREY HOLMES, Esq., Q.C. (Chairman); MATTHEW BROOKS, Esq., M.P.; HERBERT H. MURRAY, Esq.; and ALFRED J. PHILIPPE, Esq.; together with THOMAS BROWNE, Esq., Secretary.

By Foreword

Mr. JOHN NORWOOD, LL.B., L.L.B., SC., examined.

5563. CHAIRMAN.—Dr. Norwood, I believe you are a member of the Corporation?—Yes.

5564. And I believe when injunction was given that this Commission was appointed, and that the Commissioners would be glad to hear any representations or opinions which the Corporation would wish to make or give, a Committee was appointed by that body for the purpose of considering the matter?—Yes.

5565. And you have been nominated by the Committee to attend and tender us any evidence in your power?—To give you all the information in my power, and to lay before you certain returns which were directed to be prepared by the Committee in the Accountant's department, and also in the Treasurer's department. The Water Works Committee also wish me to lay some matters before you with regard to the collection of the water rates, and the returns which have been laid before them.

5566. I think perhaps the most convenient way—and Mr. Brooks agrees with me—would be if you, knowing the subject as to which we are inquiring, and also knowing the matters that you yourself investigated, would make a short statement to us, calling our attention to such matters as are desirable?—In the first place, I do not intend, of course, at all to go into matters that formed the subject of inquiry up to the present, because they have been sufficiently detailed before you; but there has been a feeling among the members of the Corporation for a long time that the system under which the Collector-General of Rates' department has been hitherto conducted was not the best for carrying out the important duties entrusted to that department. They think first that the office itself is inconvenient, and not sufficiently large for the business of such a great department, and next that a good many anomalies might be introduced into the system there.

5567. Just before you leave that point, I presume you do not mean that the locality of the office is inconvenient, but that the house itself, and the surroundings of the house are not well suited?—Quite so. The situation is a central one, near the banks, and is therefore convenient; but the space devoted to the public in the office is insufficient, and the house itself is otherwise inconvenient, and as you have been informed, prejudicial to the health of those who are employed there. For convenience sake I propose to divide my evidence into remarks upon the internal working of the office, then in regard to its external relations with different public bodies, and next, I propose with your permission to show what is done in other towns and cities, such as Belfast, with a view of considering the proposed legislation which was formulated by the Collector-General to meet some difficulties in the collection of the rates.

5568. Take these up in the order in which you have arranged them?—In the first place, the Corporation think that if the staff were well organized, and located in the result an accountant of approved ability and competence, it would be quite sufficient to carry out the business of the office. I will now speak of the office itself.

5569. Do I understand by that last answer that the present staff with the addition of an accountant, or the present staff, assuming that one of the members of it were employed as an accountant, would be sufficient?—That the present staff, with the addition of an accountant, would be quite sufficient for the dis-

charge of the duties. They think that an accountant is an officer whose services cannot be dispensed with, while giving credit to all the gentlemen in the office for discharging their duty to the best of their ability, and I must say with very great courtesy as far as I have had an opportunity of judging. So far with regard to the officials. Then they think—and with regard to this matter they have had a good deal of conversation, amongst the reform of their own system of accountants in the Corporation, formed the subject-matter of discussion and consideration in the several Committees during the past two years—that a good deal of improvement might be introduced to facilitate business, and also to provide more efficient checks in the ledger of moneys, and so on. They think that the system of lodgment by receivable orders would form a convenient one for checking moneys lodged both in the office itself, and also in the bank; that the receipts detached from these receivable orders, would, with the bank-book, form a convenient mode of checking. They think lodgments should be made every day according as it would be convenient either by an officer detailed particularly for that duty, or to save the time of fifteen or sixteen gentlemen, if that was not found desirable that the lodgment should be made upon those receivable orders by the collector each day.

5570. Do I understand that the receivable orders should be addressed to the collector?—The receivable orders in the body filled up to each collector upon a proper form, and then a sum at the foot, directing the Bank of Ireland to receive the amount.

5571. But it is not proposed that receivable orders should be addressed to tax-payers throughout the city?—Oh, not at all.

5572. Mr. MURRAY.—The receivable order is addressed to the bank?—Addressed to the bank.

5573. CHAIRMAN.—Is part of fact, it is a calculation for a lodgment docket, I presume?—For a lodgment docket, but that receivable order would receive the counter-signature of the chief of the department, or, in his absence, whoever is deputed to carry on his business.

5574. Mr. PHILIPPE.—Are you aware that under the present system, in the Collector-General's office, the money received by the collector is paid in daily to the bank?—I am quite aware of that; but there was some suggestion that the money might be paid in weekly. The Corporation do not, for one moment, mean to say that there is any reason of an unpleasant character to lead to the adoption of that system; but that, they have found it to work so well with the Corporation, they think it might be introduced with advantage here.

5575. CHAIRMAN.—It is right to say that no suggestion has been made either to the Commissioners, or by the Commissioners, that the money should be lodged in the bank weekly. On the contrary, as far as we are concerned, all our suggestions pointed to the propriety and the necessity of having it lodged daily to day?—Yes, sir. Then there was a suggestion that it might be convenient that the allocations should be made quarterly, or at longer intervals than at present, but that would be highly inconvenient to many departments of the Corporation, and, they believe, to other public bodies. It is a great advantage, in many instances, where the funds are a line bill between the credit and debit side, that they should get weekly the

necessary funds to carry on the different departments; and the Corporation think that the present system, as far as weekly allocations are concerned, ought to be preserved.

5576. The suggestion upon that point was not that the money should be allocated at the end of each quarter, and that in the meantime the Corporation, or the other public bodies, should not have money transferred to them; but the suggestion was, that from day to day, a sum equal to about the proportion to which each of the public bodies was entitled of the money collected should be transferred to them on account, not as a final allocation, and that then, at the end of each three months, or even at the end of six months, the account should be adjusted on one side or the other. It was never proposed, nor would the Commissioners in any way countenance such a suggestion, that any public body should be kept without its money for over a month. It was not, perhaps, clearly expressed, but still that suggestion was made. The object of the suggestion—whether it is of any value or not—is

of no great importance now, as we will subsequently consider it—was to save the labour in the office of a minute calculation every week for a final allocation; that in point of fact, the allocation should be from day to day and week to week, on account merely, and adjusted at stated times—Well, sir, there is another matter—it has been suggested by one of the officers of the Corporation—and that is, that the judgments should be the gross collections, and not the collections minus the 2½ per cent. deduction, and that these deductions should apparently, in accordance with the Act of Parliament, be made at stated periods. It is an inconvenience to the department of the accountant in the Corporation to have to note these sums weekly, and, perhaps, it might be a more convenient course if the gross sum was ledgered, and then, at the close of the dissolution, the deduction be made for the carrying on of the office. Now, if the accountant will explain to you the amount of work this throws upon him, you will see at once the importance of the suggestion.

JOHNSON,  
Mr. Newwood,  
LL.D., F.R.S.

Mr. THOMAS O'DONNELL, City Accountant, examined.

Mr. O'Donnell.

5577. Mr. Brooks.—You are the accountant of the Corporation, Mr. O'Donnell?—I am the accountant of the Corporation, and have charge of the rates ledger.

5578. CHAIRMAN.—Just explain the point to which Dr. Newwood has called attention in connection with the accounts!—Once a week we get a return from the Collector-General's office, these sheets (produced), which shows the net amount of each ledgered in bank to the credit of each of the corporate funds. This sheet is addressed to me. It shows the gross collection out of which the money has been taken and ledgered. That gross collection is offset against several sums. We have our books ruled for each year, so that we are able to test the gross amount against any particular year in the ledger, and we are able to test the net amount also in the ledger. I will open the ledger for you and you will see at a glance.

Dr. Newwood.—We are able to lay before you all the accounts since 1851—since the opening of the department.

Mr. O'Donnell (Indicating in the ledger).—This is the account of the Improvement Rate. We have a column for each year. This is in excess of collection (1876-77 and 78), and this has gone out of collection (1875). This (Indicating) is the net amount ledgered, and this the gross amount. We post these sums into these columns according to the year, and we post the net amount here. And what I suggest is that the gross amount ought to be ledgered, and that the percentage could be paid by cheque by the Corporation to the Collector-General, and form a proper charge in the Corporation books to go before the auditor when settling the accounts.

5579. Mr. Brooks.—Not only in each year, but every month in each year!—Certainly. We will take any particular return. The last one posted for the improvement rate for 1876 in gross collection account is £15 18s. 5½d. Then you get the net amount here, which will be in this column in account of cash ledgered, £15 12s., and so on. Take the next, and you get the net amount there. Take this gross amount for 1878, and you get the net amount there (Indicating).

5580. Mr. Pinner.—There is one question which arises out of the proposed system of allocation, and that is at what period would a money payment be made to the Collector-General to meet the demands made upon him in the shape of salaries!—The salaries are I believe payable monthly, and therefore the Collector-General must have money at hand to pay them.

Mr. Taaffe.—There would be no difficulty in the world if you got rid of the Privy Council Order, which directs that the reductions should be made every week. There would be nothing to prevent the system Mr. O'Donnell suggests being carried out if that were done, because under the Privy Council Rules the Collector-General has two accounts, and whether he

draws on his general or office account the bank have authority to honour his cheques.

5581. Mr. Pinner.—I see where you would get your funds from; but there is a sort of misappropriation mixing out of that. If the expenses of the office are to be met out of the per-centages deducted from the rates, the Collector-General ought to draw on that fund, and that only, and not on the general fund. To do so is a temporary misappropriation of funds. Out of what fund would the Collector-General be able to meet the payment of his salaries during the quarter while he is waiting for the payment of the Corporation to him?

Mr. Taaffe.—He could not meet them at all!

Dr. Newwood.—Make the allocations monthly. It will save us three postings at all events. It might convenience the Collector-General's department also.

Mr. Pinner.—I would suggest that payment on account be made monthly, and the balance be paid when the allocation is made, if it is to be made quarterly. It is perfectly clear that the Collector-General should have proper funds to meet the demands of the office expenses and the collector's per-centages.

The Collector-General.—The collections are paid their per-centages weekly.

Mr. Murray.—There is no reason for that.

Mr. Pinner.—I certainly say it would be very wrong in principle to draw cheques on your general account, which is distinct from office expenses altogether.

Mr. Taaffe.—They are not drawn on the general fund.

CHAIRMAN.—Mr. O'Donnell, I think we now understand your suggestion in reference to this, and we also see there is very good reason in it. The only question is how we can carry it out, having regard to the question of the rates collected, and the necessary funds from time to time to pay the offices.

Mr. O'Donnell.—I do not see any difficulty in the Collector-General getting his per-centages every week, because his return can be sent to me every week, and I could verify an account of the per-centages to be paid to him, and it could be paid by cheque drawn on each particular fund so as to form afterwards a proper charge in the Corporation books, which would come in due form before the auditor to be checked like any other payment. What I suggest is that the Collector-General's department should not be allowed the manipulation of the rates beyond the allocation of them to the proper funds. The gross amount of the rates collected ought to be ledgered to the credit of each fund. The per-centages and all other expenses in connexion with the Collector-General of Rates' office ought to be paid by cheques, and then form a proper charge against each out in the Corporate books. As the account stands at present, we have no account of per-centages beyond this, that we take the net amount received from the gross amount collected.

100 14, 1878.  
Mr. O'Donnell

5383. CHAIRMAN.—In fact, what you say is that the proper course, having regard to the audit of your account, is that the gross sum should be paid to you, and you do not care how frequently you give back out of that the two and a half per cent, to the Collector-General of Rates. Your point is that under my circumstances the entire amount should come to you?—Quite so; and that was intended by the Act of Parliament.

5383. And you will be prepared to pay the percentage each week or month?—Each week or fortnight, or monthly or quarterly, as would suit the convenience of the Collector-General's department?

5384. Is there any further suggestion in connection with this matter that you would like to make, because it would be convenient for us to have than afterwards—that is as to the payment of rates by the Collector-General of Rates to the Corporation?—Keep with respect to the length of time which it takes to collect the assessment. I think each assessment is generally three years in course of collection. I think that period is too long, because it leads to great inconvenience. The Corporation are placed at great inconvenience. They want the money, and, in consequence of not getting the rates in a shorter time, they are often driven to financing—they are obliged to get temporary loans or advances from one fund to another, anticipating the receipt of the rates.

5385. In fact, that is part of the broader question that we have been considering from the commencement of this Commission—namely, that it is a very undesirable thing in the Collector-General's Office to let the rates remain uncollected for the period they do, and that proceedings should be taken to recover them at a much earlier period than they are taken?—Quite so.

5386. We might have payment made in the first year instead of leaving it now made in the second year. In fact I would go further than that, and have the collection closed within the year?

Dr. JAMESON.—Many members of the Corporation have expressed strongly their opinion that with due diligence and efficiency the collections might be made within the year.

5387. Mr. O'Donnell.—That is what I say.—There is no reason why they should not be made within the year, and afterwards I would be prepared to lay some suggestions before you with the view of securing that desirable object. With regard to these books, as the Commissioners will perceive, they are most securely kept, and we can furnish every return connected with the city rates from the institution of the department to the present hour.

5388. That is from 1851?—Yes; and we have partial returns, showing all the details from the commencement of the office to the present hour [He is about to add]—

5389. MR. BROOKS.—You lead these in as prepared by you and worked by you?

Mr. O'Donnell.—Yes.

5390. CHAIRMAN.—Will they show us, in reference to the various rates the gross assessment for each year, the gross collection and the deficiency?—Certainly; from 1851 up to the last lodgment made by the Collector-General of Rates.

Dr. JAMESON.—I may state that the Corporation thought it their duty to lay before you all the information they have upon that fund from the very beginning of the department, and they were happy to be enabled to state that, through the efficiency of Mr. O'Donnell and his staff, they lay that before you with thorough accuracy.

5391. CHAIRMAN.—What is the meaning of this account I see before me? I see before me the amount of the precept sent to the Collector-General of Rates in 1851—the sum of £20,000 is mentioned there?

Mr. O'Donnell.—The Corporation are obliged on the 10th December in every year to furnish an estimate to the Collector-General, upon which he has to assess and to collect the rates for the ensuing year, and that

is in the column there, showing the amount of the precept for each of these years, but you have the amount in another column (redacting).

5392. That is what I wanted to understand. Is the difference between the assessment, £20,000, and the amount in your precept to represent the cost of collection?—Not at all.

5393. Why then is the assessment larger?—Because the 2s. rate on the valuation might produce a larger sum than the amount sent to the Collector-General's office, and it is collected on the valuation, and the valuation will produce a sum in excess of the amount sent to the Collector-General by the Corporation to be collected.

5394. I believe there is some provision which enables the Collector-General to disregard a finding or a penalty?

Mr. Tugby.—There is; he can go as far as a penny.

Mr. O'Donnell.—The full amount the Collector-General has a right to receive has been assessed; that is 2s. for Improvement Rate.

5395. Mr. Phipps.—As a master of account, which do you consider the correct sum to put on record as against the Collector-General? Do you consider the estimate or the amount of assessment?—The assessment, which ought to cover the amount of the precept.

5396. CHAIRMAN.—And if the assessment is larger than your estimate?—That is, I suppose, when the money went the other way, a 2s. rate on the valuation producing an assessment in excess of the estimate.

5397. Mr. Phipps.—In your own account do you deal with the amount of your assessment, or with your estimate?—With the amount of the assessment [as it might be collected].

5398. That no difficulty could arise if the assessment were collected between your books and the books of the Collector-General?—None whatever.

Dr. JAMESON.—The Corporation desire that the books be made, as far as possible, conformable with the system of book-keeping in the Corporation and in the Collector-General's Office—that both systems should coincide.

5399. CHAIRMAN.—I see in 1854, 247,512 lbs. M as being the amount of your precept, and I see in the same year that the amount of the assessment was £23,663 12s. 11d. How was it that there was such a difference in that year? I see there is a special item! One is collection by arrangement, and the other the 2s. rate. The arrangement is included in the one there (indicating), viz., £23,663 12s. 11d.

5400. In point of fact the £23,663 12s. 11d. is the same as I got above?—Just so.

Dr. JAMESON.—There are certain public buildings charged by measurement, and they come under a different heading in the Collector-General's books, as they ought to do, from those of the ordinary taxments.

5401. CHAIRMAN.—I find that there was £6,000 of an assessment more than the precept, which is more than the precept would represent. How is that?—Because the 2s. rate was still levied upon the valuation.

5402. But there has the Collector-General any right to levy a 2s. rate under these circumstances?—I am not aware of that.

Mr. Tugby.—Certainly not.

Mr. O'Donnell.—However, that is the only explanation I can give; the 2s. rate has been levied (except for one year when 1s. 10d. was levied), from the commencement—since 1850—up to the present moment.

5403. CHAIRMAN.—I see another year in which the difference is £3,000, and another year in which the difference is £4,000 between the assessment and your estimate; but I find no instance in which the difference is as great as in that year that I called attention to, where it is over £6,000, and the difference is to be observed in this fact, that in that particular year (1854) the amount of the precept not collected was only £991 10s. 3d., while in all the other years, with the exception of one, it went up to thousands of pounds.

Dr. Norwood.—What year is that?

Chairman.—The year 1864.

Mr. O'Donnell.—It stands so in our books. Whether persons from the Collector-General's office can give you an explanation of it or not I cannot say. I can give you no explanation of it.

Mr. Parris.—This is a question affecting the taxpayers generally in the payment of rates.

Mr. O'Donnell.—You may remark that in only one or two instances has money been lodged in excess of the precept sent into the Collector-General.

5603. Mr. Parris.—That is perfectly true. This sheet before me represents the improvement rate. Have you a corresponding sheet representing the other rates—I have. Here is one for the south district sewer rate (banded in).

Dr. Norwood.—This is the north and south sewers rate.

Mr. O'Donnell.—But they are separate rates.

Dr. Norwood.—They are separate under the statute.

5603. Chairman.—It seems to me—I do not know exactly how the figures may be—that the assessments in this case, having regard to the amount of the precept and the amount of the collection, are very considerably in excess of what they ought to be. For instance, take the first year Mr. Moylean commenced, the amount of the assessment was £77,815 10s. 5d., while the amount of the precept in that year was £51,117 16s. 2d., the assessment in 1872 was £89,074 4s. 11d., while the precept was only £54,900 2s. 11d.; and in the same year we find the £5,000 arising in the improvement rate. That is £577, as against £4,583 ds.

Mr. O'Donnell.—Those were the first three years of the working of the office.

5604. Mr. Parris.—Is there an increase in the assessment in respect of the expenses in the Collector-General's office?

Chairman.—I asked that question before, and I was told not.

Mr. Parris.—That is, whether or not, when you set in your assessment or precept into the Collector-General's office, he adds to that an amount which would exceed him 2½ per cent?—Not at all.

5605. In point of fact you take into account the 2½ per cent. in making the precept?—Certainly we deduct it.

Mr. Feafe.—Though the gross amount of the improvement rate exceeds the amount of the precept by more than one penny in the pound, the assessment does not exceed the precept.

Chairman.—There is no use in saying that.

Mr. Feafe.—I cannot, of course, tell anything about the year 1864.

Mr. O'Donnell.—You have got the measurement disclosed, 1851, 1852, 1853, 1854, 1856; there it is not set forth specially, because I was not able to get the exact amount to set forth.

5606. Chairman.—I will speak of 1854. The amount, £47,712 10s. 8d.—that is the amount you called on the Collector-General to collect, and that was all you wanted?—That was the amount that would be required for the expense of the year.

5607. It was immaterial to you whether it was collected by the Improvement rate or the Measurement rate?—Yes.

5608. And then I find that £49,828 14s. was the amount to be collected by an Improvement rate, according to the assessment, and £5,831 16s. 11d. was to be collected by a measurement rate, and therefore, taking that assessment consisting of both those sums, £53,660 12s. 11d., that makes £6,000 in excess of your precept?—You are quite right.

5609. It is right, as I have taken an early date to see how the water stands at a later period, and I find the first instance that my eye lights upon is in 1873, that the amount of estimate sent to the Collector-General was £36,142 10s. 7d., and that the amount of the assessment, £40,418 2s. 3d., which was a sum of rather over £4,000 in excess. I find in the following year it was £4,400, and in the following year it was

£2,200 in excess. That is in 1873. I give already the figure in the South District Sewer rate, at an early period, and coming down to 1873, 1874, and 1875, I find in 1873 there was an excess of over £831 upon a sum of £5,000; in 1874 an excess of about £500 on the sum of £4,375; and in 1875 there was no excess, in point of fact it was in that year £70 less. In 1872 it was £593 in excess of the sum of £5,000. What other rates have you got?—This is the North Sewers Rate [produced].

I find the same thing here. In 1872 the assessment was £422 in excess of £5,500, the amount required. In 1873 it was £510 in excess of £5,500, the amount required; and in 1874 it was an excess of about £200, perhaps a few pence less than £500 over £5,062 10s. And in 1875 the assessment was not so much above it.

Mr. O'Donnell.—That is the Grand Jury return. [Document handed in.]

5610. Chairman.—Well, now, in the Grand Jury return, I find the same thing; I will take the last years. In the year 1871 there was above £2,000 in excess of the amount of £41,342 14s. In 1872 the amount which was assessed was less by about £1,600 than the amount required by the precept. In 1873 it was about £2,000, and in 1874 it was £5,400 more upon the sum of £53,597, and in 1875 it was a sum of £2,500 more. You have got another rate, have you not?—We have got the domestic water rate and the public water rate [document handed in]. We have also a main drainage and a vestry rate abolition rate.

5611. This is a rate that is only used occasionally—Vestry Gas Abolition Rate, an assessment only raised occasionally, in 1874—a penny in the pound. This is a table [produced] showing the receipts on an amount of the 2½ per cent., and showing the charges deducted from the collection for salaries, pensions, &c., from 1871 to 1877, and from 1871 to 1876. That will give you an idea of the additional cost of collection, say one halfpenny in the pound on the whole collection during that period.

5612. Explain that again?—This table represents the amount that we get as a refund from office expenses out of the 2½ per cent. which has been deducted, and this table [indicated] represents the amount that has been deducted by the Collector-General for salaries, expenses, law costs, taking the amount of the assessments from the amount deducted from the collection, it will give a balance in favor of the Collector-General's office against the Corporation extending over those years. From the year 1871 to 1877, if you were to set the amount returned to the Corporation against the amount taken out of the general collection, over the 2½ per cent., the difference would be the amount that is represented here as cost of collection in excess of the 2½ per cent.

5613. Quite so—£2,777 9s. 4d. That represents the amount in excess of the 2½ per cent. So that, in point of fact, instead of the collection being kept under 2½ per cent. it exceeds it?—To that amount in those years.

5614. That is a very valuable return. In fact, all these returns are valuable, and they will give us a great deal of help. I observe in these returns there is a very large amount of the assessment that remained outstanding, and also that it frequently happens that even a portion of what you asked for in one year's precept, although the assessment has always been higher than your precept?—Quite so.

5615. Have the Corporation, from time to time, made any inquiries of the Collector-General of Rates' office how it is that those amounts were outstanding?—Well, I am not aware.

5616. Is not that in your own department?—It would not come within the sphere of my duty to take cognizance of it.

5617. An assessment of the Corporation you have got no information, nor any means of acquiring information, as to how that amount was outstanding?—No, certainly not. I have no check on the retains

No. 16, 1868.  
Mr. O'Donnell

P&amp; 22, 1878.

Mr O'Donnell.

furnished me by the Collector-General, I have to accept them as correct, and deal with them as I get them, check them, and charge them in the books according to the allocation of the sums returned—in fact, the only way we have of arriving at a conclusion as to the amounts, or the amounts not collected on any particular assessment, is by taking the amount of the gross collection from the amount assessed—thus taking the improvement rate Return, which is the largest, you will see I have divided it into two periods—from 1851 to 1869 inclusive, and from 1870 to 1875 inclusive. The first period refers to a term of nineteen years' assessments, which may be subdivided into two terms of six years each, and one term of seven years, and shows the percentage of the sum collected assessment; 11½ per cent. for the first, 1½ for the next, and 8½, respectively, equal to 2½ of total assessment, from 1851 to 1875 inclusive. The second period refers to a period of six years' assessments; the percentage of the assessment uncollected may be taken at 10½ per cent.—from 1870 to 1875, that is during Mr. Morphy's tenure of office. The total assessment uncollected may be set down at 9½ per cent., that is from 1851 to 1875 inclusive. I have made a summary of the assessments uncollected for improvement rate; for sewer rate, for grand jury case, for domestic water rate; for public water rate, and main drainage.

5618. Mr. Murray.—For what period is that?—From 1851 to 1875. I use improvement rate from 1851 to 1869, and from 1870 to 1875. The amount of the improvement rate included—that is, the amount of the assessment and improvement from 1851 to 1869, is £28,731 11s. 8d., and the amount from 1870 to 1875, £27,716 15s. 10d.; making a total, from 1851 to 1875, of £191,731, and from 1870 to 1875, £103,441 of assessments not collected.

5619. What is the mean percentage of the latter period?—I think ten and a half per cent. would be the mean all round.

5620. Mr. Buxton.—Including the cost of collection?—Oh, yes, the ten and a half per cent. includes the cost of collection of course, because it represents the amount of assessment uncollected.

5621. Mr. Murray.—That will include law costs and pensions, the total charge necessary for the carrying on of the Collector-General's office?—You may say so. The additional deductions for salaries, pensions, &c., extending over six or seven years is a very small sum, it would not be a halfpenny in the pound.

5622. Mr. Buxton.—You have in the Corporation no list of ratepayers as such?—No; we have not. We only get figures; we get no names; that is what you see here. We got these figures and the accounts to which the sums should go.

5623. Do you, as accountant, recommend that the Corporation should continue to refrain from having a list of ratepayers and accounts opened in the books of the Corporation?—That is a question.

5624. You don't care to answer the question?—Well I do not care my way exactly to answering the question.

5625. Mr. Murray.—It would entail a large amount of work on your office?—It would, a tremendous amount. Why, if we were to have that, we ought to have the collection of the rates.

5626. Mr. Buxton.—Then you and the Corporation have no means of knowing whether any particular ratepayer has or has not paid his rates?—Certainly not, and the only way we could have it, would be by a return from the Collector-General's office.

5627. And the Corporation take no cognizance of the default of individual ratepayers?—No.

5628. Mr. Pitts.—But you have power to inspect the Collector-General's books if you think it necessary?—There is such power given under the Act.

Chairman.—I do not think you would gain much information by an inspection of them.

5629. Mr. Buxton.—Do you know whether any return is demanded by the Corporation of defaulting ratepayers?—I am not aware

5630. There is not any such return supplied—it is not supplied to us.

Chairman.—Nor indeed, I believe, supplied to any person.

Dr. Newbold.—There were some recently.

Chairman.—Explain what were the returns.

Dr. Newbold.—The Corporation have never been furnished with the annual or biennial return mentioned in the Act of Parliament, that is a general return of rates in arrears, other than the yearly report. I understand from old officers in the Corporation that such returns were required, but that they have never been furnished—I am speaking now of Mr. Stanhope's time—and that the members of the Corporation at that time thought that if they had a list of the persons in arrears they might, as they had experience in the Board of Guardians, know persons in their different wards, say that man ought to pay, or that man ought to be discharged from his payment, and so on. I think there would be a matter of very great importance. Well, with regard to the Waterworks Committee, they have felt a very great difficulty since 1868 in not getting returns from these persons who were supplied with contract water rates. These are charged quarterly, and they have not been furnished. The amounts have been transmitted from the supervisor's office after the reading of the various meters. The accounts for the quarter are sent upon this form (produced) to the Collector-General. That contains the quarterly charge for that particular department—the Waterworks Committee.

5631. That is, in point of fact, as far as regards the contract water rate, the Collector-General's office has nothing to do with the assessment or striking of it or measurement of it; it is simply a machinery to collect the amount you send to them?—Quite so; it is exactly like a gas account, the officer goes round, reads the meter, makes the return in his books, and then furnishes that demand upon the person who has contracted with the Corporation for the supply of water.

5632. Do the Corporation keep a debtor and creditor account of the contract water rates in which the various persons are charged and discharged?—They have open personal debtor and creditor account with the persons in contract with the Corporation, but they are only liable unless they get the return to give one side of the account, and they must get the return in proper time to discharge the charge appearing against A. B. and C. D. in the account.

5633. How long is it since they opened those personal accounts in their books?—The personal ledger account was opened only recently, and it was only opened recently because the returns were not furnished.

5634. Before that account was opened how was the account kept for the water rate?—They kept a set aside account, they furnished the returns quarterly to the Collector-General, and the money is lodged on account of these demands on accounts furnished, but the Corporation had no means, or, rather, the Waterworks Committee had no means to show in their books how much was paid by any given person, or what was due on foot of the accounts. A correspondence ensued with the Collector-General's department upon that matter. Mr. Taaffe attended upon several occasions, and, certainly, I must say did his very best to aid the Corporation in obtaining all these accounts. I have sent for some of the returns, but they have not as yet arrived. At last it was found that the returns could not be furnished according as the Corporation wanted them, and the Waterworks Committee prepared a form in duplicate in which they charged A. B., C. D., and E. F. with the quarterly accounts corresponding with those, and they were transmitted at the same time with those, and the Collector-General, after an interval, turned the duplicate of these forms, stating in the margin how much was due by each of the different persons; in some instances it was found, as you will see by the returns, that not only one quarter, but many quarters, and in some cases several years were due on foot of these accounts. The Corporation had no means

of knowing that these accounts were or were not paid, and, therefore, they could not keep a personal ledger or a debtor and creditor account. However, after a while they made a demand to all persons in contest, and by their reply they arrived at some approximation towards the amounts due upon the several accounts. Now, the non-furnishing of these accounts has been a very great inconvenience to the Waterworks Committee, for this reason. Not only they did not get in their money, but also there is a clause in the Waterworks Act which enables them to stop the supply of water to any person who neglects to pay or wastes the water, or has not got proper appliances; they could not put that most salutary clause into operation, and persons had been getting the water for years without payment, and, consequently, to the damage of the Corporation. However, I consider, in consequence of the action of the Waterworks Committee, with the aid and, I must say, the most courteous and efficient aid on the part of Mr. Taaffe, those returns are being furnished with tolerable regularity, and, as for example, the return up to the 31st December of that quarter has been furnished within the past few days to the Corporation, that would enable us to keep the personal debtor and creditor account with something like accuracy.

5630. MR. PHILIPS.—The result is that for the want of those returns that ought to be furnished by the Collector-General's office, you have been unable to balance your books?—We have been unable to balance those particular books.

5631. CHAIRMAN.—Before you say the Waterworks Committee put itself in communication with the persons charged in contract, did they apply to the Collector-General for that information?—Yes.

5632. What reply did he give them?—I have got some of the replies.

5633. Would he be able to give you the information from his book?—I believe the complaint was that there was not a sufficient staff to enable them to furnish them in a proper time, but at all events we did not get them. Mr. Taaffe on several occasions came up, said he would get them, and ever since he exonerated himself, they have come in occasionally, but now they seem to come in with more regularity than formerly, and now we get the matter into something like taste; here for instance I see in a letter dated 13th January, 1857—

Copy Here,  
Debilis 13th January, 1857.

"Sir,—I beg to inform you that the Waterworks Committee, at a meeting held upon the day, adopted the following order, viz.—  
"That the Collector-General be applied to for copies of returns on contract and water rents and also a return of hospitals and charitable institutions."

"I am so far as to wish you to be as good as to furnish a return of the state of account with the Frederic Township Commissioners."

"In a latter case it is desirable that the several months each year, and the amount received each year, is stated, showing the accumulated amount to 31st December last." [See p. 102.]  
—Dr. Howard.

"I have, &c.

"(Signed), J. J. Laxon, Secretary.

"Dated May 1857, Esq. &c."

5633. Give us a specimen of one of the returns you say they have sent in later times with a greater degree of regularity?—I have sent for the actual returns. They have not come down yet, but I will be able to lay specimens before you. Here is a correspondence of 25th February, 1855, and 12th February, 1857. In reply to that Mr. Taaffe has already furnished duplicate returns of the 24th December last. I may state that there appeared in our books for four years for 1853, 1854, 1855, and 1856, abstracts of the returns and sums paid into the Corporation by Mr. Stansbury; and that was the result of an interview between Mr. Stansbury and the Waterworks Committee who were anxious to get those returns. Mr. Stansbury states in a letter I have here that those returns will be valuable as containing not only the returns for the waterworks purposes, but also the returns of the general judgments on behalf of the Corporation. Here is an extract from minutes, Waterworks Committee, January 9th, 1853. [Read] viz.—

"Report from Secretary, &c. return from Collector-General of arrears of rates under 6th Section Waterworks Act."

"I beg to call your attention to the 6th Section of the Waterworks Acts, 24 & 25 Vic., whereby the Collector-General shall in every year after the expiration of the first year in which any water rates or rents shall be applied furnished to the Corporation yearly a return or returns of all sums which shall up to the period of making such return or returns remain uncollected, or unremitted, of such rates or rents at any of them. These returns I respectfully suggest should be called for by your Committee, as from their nature and extent they will occupy some time in preparing."

Dr. J. D. Dickinson, Secretary.

"Ordered.—To be entered on minutes, and a copy sent to the Collector-General."

I find under date 30th January, 1853, extract from minutes of Waterworks Committee. [Read] viz.—

"The Collector-General of rates attended with a view to instructions relative to the 6th Section of the Waterworks Act, which causes that the Collector-General shall make an annual return of arrears of water rates uncollected in every year after the expiration of the first year upon which same shall be applied after making specially into the question, and the Committee having examined the form submitted, at which the return was suggested to be furnished, it was agreed that the Collector-General should be called on to submit and return by the 31st day of March next."

There is an extract from minutes, Waterworks Committee, April 17th, 1855. [Read] viz.—

"Estimated Return from Collector-General submitting arrears of Water Rates due to the 31st March, 1855.

"Ordered.—To be filed and referred to Finance Committee, drawing their attention to the 6th Section of the Act of 1851."

#### ABSTRACT OF ARREARS OF PAYE WATER ON 31ST MARCH, 1855.

	1853			1854	1855	1856	Total
	Domestic	Public	General				
Armenia-quay,	\$ 12 5 00	\$ 20 6 00	\$ 4 0 0	\$ 25 31 50	\$ 10 14 22	\$ 12 38 6	\$ 66 6 11 5
Langley,	\$ 9 14 8	\$ 26 4 10 1	\$ 0 0 0	\$ 18 4 2	\$ 7 15 0	\$ 6 3 8 0	\$ 127 2 27 1
Moorhouse,	\$ 9 10 0	\$ 15 6 20	—	\$ 7 20 4	\$ 8 18 8	\$ 0 0 0	\$ 119 9 28
North City,	\$ 82 4 50	\$ 35 14 81	\$ 30 0	\$ 37 14 8	\$ 22 15 0	\$ 1 47 0	\$ 251 18 9
North Dock,	\$ 4 2 8	\$ 17 19 51	\$ 21 11 20 1	\$ 19 89 6	\$ 10 0 0	\$ 10 0 0	\$ 14 3 6
Reedens,	\$ 7 6 73	\$ 8 55 91	\$ 23 0	\$ 16 3 25	\$ 8 4 20	\$ 4 12 8	\$ 54 1 11
Fitzwilliams,	\$ 6 19 72	\$ 37 17 80	\$ 6 0 9	\$ 18 18 0	\$ 1 0 0 0	\$ 0 0 0	\$ 129 20 3
Marine House,	\$ 6 5 1	\$ 38 18 7	—	\$ 11 9 13	\$ 4 9 10	\$ 0 0 0	\$ 123 28 1
Kirkbride-quay,	\$ 7 0 0 0	\$ 35 30 10	\$ 0 0 0	\$ 9 12 6	\$ 8 16 2	\$ 4 19 0	\$ 139 22 8
Royal Exchange,	\$ 65 87 11	\$ 17 18 7	\$ 4 9 9	\$ 3 2 6	\$ 4 7 6	\$ 2 0 0	\$ 121 5 6
South City,	\$ 18 7 7	\$ 27 3 5	\$ 0 0 0	\$ 85 15 63	\$ 12 8 50	\$ 0 0 0	\$ 229 14 30
South Dock,	\$ 47 33 14	\$ 8 31 8	—	\$ 4 10 0	—	—	\$ 58 9 54
Trinity,	\$ 32 12 18	\$ 8 0 71	\$ 0 0 0	\$ 0 0 0	\$ 4 0 0	\$ 0 0 0	\$ 106 4 44
Urban quay,	\$ 60 81 1	\$ 28 10 61	\$ 4 13 9	\$ 0 0 0	\$ 1 0 0 0	\$ 0 10 0	\$ 185 1 71
Wood-quay,	\$ 59 9 94	\$ 45 0 72	\$ 43 2 0	\$ 24 5 5	\$ 8 11 0	—	\$ 264 0 61
Total,	\$ 3,719 15 04	\$ 63 1 0	\$ 111 6 41	\$ 108 6 81	\$ 79 14 111	\$ 37 15 1	\$ 5,668 15 11

July 25, 1978

Then there is an abstract of savings of water rates on 31st March, 1864. [Read.]

	1881.			1882.			1883.			Total
	Domestic	Public	Contract	Domestic	Public	Contract	Domestic	Public	Contract	
Anton-quist,	\$ 2 2	\$ 2	\$ 2	\$ 2 2	\$ 2	\$ 2	\$ 2 2	\$ 2	\$ 2	\$ 2 2
Lawson-ay,	317 11 12	47 21 72	8 16 2	42 1 15	15 12 12	1 30 0	16 15 1	869	1 12	
McMynn,	56 2 8	16 4 2	2 5 8	34 3 9	4 9 10	2 0 0	30 4	104 1	1 12	
North City,	111 6 45	17 7 9	—	7 0 6	2 15 9	—	—	—	—	127
North Deck,	174 12 25	36 1 25	8 0 0	15 17 45	21 14 3	8 0 0	18 15 34	268 1	1 12	
Reynolds,	54 1 6	12 1 7	—	16 17 6	6 6 32	8 0 0	16 7 6	108 3	1 12	
Russellian,	60 2 4	11 7 0	—	10 10 7	2 1 4	—	—	—	—	64
Swanson,	118 19 2	18 4 7	—	15 14 2	2 13 11	1 0 0	1 13 0	0	1 12	
Wessells House,	85 2 10	19 15 0	—	16 2 8	6 1 0	—	1 2 6	131 10	1 12	
Wetherald-quay,	29 11 12	6 11 2	—	8 2 8	0 15 4	—	—	—	—	49
Royal Exchange,	158 0 8	26 11 13	4 0 0	32 19 6	4 10 0	—	1 10 0	299 15	1 12	
South City,	138 10 3	25 8 6	5 0 0	33 19 0	8 8 0	—	9 19 0	360 15	1 12	
South Deck,	35 23 8	6 10 2	6 0 0	24 21 6	9 15 0	—	—	—	—	30 11
Trinity,	67 22 8	14 2 3 2	7 3 0	5 5 30	1 4 0	0 7 0	0 6 11	26 0	1 12	
Underhill-quay,	120 20 24	24 3 0 0	14 10 0	38 0 30	7 8 0	—	1 2 6	180 17	1 12	
Wood-quay,	586 39 1	53 18 9	7 1 6	83 9 31	14 3 7	1 0 0	19 1 3	429 11	1 12	
Total,	1,037 3 1	326 15 31	65 18 5	285 37 6	69 17 41	18 17 6	70 17 3	4,380 10 4		

Then there is an extract from minutes Water-works Committee, January 22nd, 1866:—

- Read Letter from the Collector General of Taxes, dated 18th January, in reference to mode of carrying out the 63rd Section of the Water-works Act.

198, West-Street, 15th January, 1864.

"DEAR Sir—We walked on the Water Works Committee last night to ascertain their pleasure with reference to the return of oil by \$4 & 25 Vols. #4. There was a full attendance, and the Chairman was present. After a conference, it was agreed that the list of the first quarter of the year would be the most satisfactory posted for comparison with the Act, as the principal portion of the stream would be likely at that time to be collected. In the modified list Mark I published notice in the several papers, stating that same would be given to the principal Council for separation presented to the State at the close of the month. I anticipated a good result from this course, and I was not disappointed, as the range of values extended above \$20,000 the annual amount just as I expected in the first quarter. It may be necessary to set out the proceeds in the present year, and a further expression of the effectiveness to me desirable. I stated to the Committee last year the position I had formed on this subject, and it was appreciated. No difference of opinion or any part may be mentioned at the conference, and anxious were placed in regard to what could be done for the economy. I said I felt that the duty of the department should, in all respects, be performed in a manner satisfactory to the Committee. One consideration gives great importance, in my mind, to the return required by the Act, namely, that they will, gradually, be liable of all uncollected costs, as well as those relating to the Water Works.

MATTHEW BROWN. Collector, General

"Sir D. J. Dickson."

"Ordered—That the Collector-General's suggestion be approved, and the letter to be filed, and carried on account."

The next is an extract from Mr. Wm. Waterworks Committee, April 11th, 1864—

In Read—Letter from Mr. Stanton, Collector-General of Posts, 26th April, with return of amount of Water Rates to 31st March. Income of arrears due and uncollected, £3,589 30s. 6d.

"140, Fleet-street, 8th April, 1864  
"Dear Sir—I send the original rotograv., and rectify them as described very carefully dressed up. I would have waited on the Com-

"I am, dear sir, your faithful servant,

<sup>11</sup> See D. J. Dickinson,<sup>12</sup> *The Royal Society and the English Revolution, 1640-1660* (London, 1965).

Then to coders the last return we have got, which I believe is the abstract of returns on water rates on the 31st March, 1864.

6641. This is the very thing which you say would give great assistance to the Corporation, and also the Board of Governors stated it would give them great assistance, having the name of the person liable, and the property on account of which the money had not been recovered!—Quite so; and I say that similar returns furnished them enabled the Water-wheels Committee to recover, with the assist-

ance of Mr. Taaffe, a large amount of arms. They were enabled to go over the return items by name, and seeing the different persons charged, gave their orders instructions with a view to recovering the rates, and, in many instances, they recovered large sums. In other instances, the property of withdrawing the supply of water where a person had left the premises, or incapable to pay, was discovered, and as these returns, as Mr. Scammon says, are "extremely valuable."

5642. Are you aware Dr. Newwood whether there are any legal difficulties in the way of recovering the notes etc. made by Newland that he has

water rate—Be it whatever that I know of.  
3613. Now as the provisions in the statute which give the powers as regards the water rate—The 49th section is that which gives the Corporation power to let contracts for hire, the remuneration for such hiring to be recovered in the same manner as the amount due to the Corporation for water. The 53rd section states that—

"If any person supplied with water by the Corporation neglects to pay any rate or sum of money payable by him under this Act, or wilfully dis- or causes, or permit to be done anything in contravention of any of the provisions of this Act, or the Act(s) mentioned hereinabove, or wilfully fail to do anything which under any of these provisions ought to be done for the prevention of waste, misuse, damage, contamination, deterioration of the water supplied by the Corporation, or for the safety of other of the Corporation's inhabitants or property, then from time to time after giving any house or premises to which such neglect shall for the time being be manifested notice to let it be known the Corporation may cut off all of the pipes by means of, or through which water is supplied to him, or to his responsibility, or liability, and may cease to supply water to him, or as he requires, or may, so long as the cause of injury or complaint continues, or is not remedied, and may also recover from him, together with full costs of suit, in any Court of competent jurisdiction, a sum of any loss, damage, or injury which the Corporation may sustain by reason of his neglect or wilful failure."

This clause which the Waterworks Committee are enabled to put into operation, provides the loss of a great quantity of water each year applied to premises where the parties have left. Another inconvenience is that under the 5th section the Waterworks Committee unless they get up those arrears due, and what are the probable collectible arrears, are unable to make an estimate that would be less onerous upon the public as they would be if they had accurate returns that would have enabled them to make their estimate as soon as possible.

some sheets that would show the outstanding screen for several years—I have got those sheets now, and here they are (produced).

form arranged as I am informed with Mr. Taff's. We furnish these duplicate returns. Here is an abstract of accounts furnished for supplying by motor in Alton-quay. There are the dates of the demands. The dates of the payments are not furnished in these returns and we cannot post our books with any accuracy until we get the dates of payment.

5646 CHAIRMAN.—Does this column, dated 31st March, 1877, show the amount due by these various persons?—This is the collection during the quarter ended 31st March, 1877. Here is the amount due (indicating).

5647. And where should the amount paid appear?—The amount paid should appear down here (indicating), and the date of payment here. Here is the entry by Mr. Mervyn Crofton, our supervisor, who has the revision of these returns.

5648. Why did not the Grangegorman and the Military pay the water-rate?—We cannot tell.

Mr. Toogood.—That is not one of the late returns at all. That is a return showing the amount of arrears due behind that quarter upon each of these premises, and it is the return asked for at the time. These are the arrears due on each of these premises behind that quarter.

Dr. Norwood.—Here is one of the notices I mentioned we had to issue.—"You are hereby required to pay, or, due out of your premises, so and so, or the supply shall be discontinued," and there is the amount of account furnished.

5649. CHAIRMAN.—Supposing that Mr. Taaffe's statement is correct, which I suppose it is, that this document does not profess to show the payment of those amounts, but an account showing the amount of water-rate payable on the 31st of March, 1877, of the amount of arrears at that date?

Mr. Toogood.—It was in order to inform the Waterworks Committee to issue this notice.

Dr. Norwood.—But they say they were entitled, in order to enable them to carry on their books, to have these returns properly filled in.

Mr. Toogood.—And if you got the last returns pertaining to give the information you speak of, you will find they do give it.

5650. CHAIRMAN.—You will find here in Blackhall-place, Courtesy, Stephens & Co., £26 19s. 2d. Here is the thing I want to know, whether the various sums on that side of the account are payable?

Mr. Toogood.—That was the account due by each of the parties for the quarter ending the 31st of March, 1877, and the Corporation sent us this return, and asked us to supply them with an account of the arrears, if any, due by each of these persons in order that they might be able to issue this notice, and these sums set down are the arrears.

5651. CHAIRMAN.—Does that column of the returns show the rates payable for the quarter ending the 31st of March, 1877?

Mr. Toogood.—No; it shows the charge for water consumed during the quarter commencing on the first of January, 1877, and ending the 31st of March, and would be payable immediately afterwards, for instance you fixed upon one particular case. It is a very usual thing for some of those large firms to pay only once a year. They pay at the same time they are paying their half-year's rates on year's rates as the case may be. So that might account for that.

5652. Not for this particular case, for this reason, that measured as this represents the first quarter, this is two quarters, £26 19s. 2d., and represent two quarters of the present year?—No; it only represents one quarter.

5653. I beg your pardon, I take the liberty of saying it is two quarters. I think twice £13 9s. 7d. represents £26 19s. 2d. I would like you to find out that for me? For instance, we have not got the December-quarter of last year up to the present moment.

Dr. Norwood.—What the Water-works Committee say is, that with regard to any large sums outstanding like that they have no means of knowing anything of what the state of the account of any given contractor for water was.

5654. CHAIRMAN.—Is there any document in your possession to show me on what date the various sums have been paid?

Mr. Toogood.—Yes, certainly. The water schedules will show the rate at the date. I would ask Dr.

Norwood to get the last returns to give the information you desire.

5655. CHAIRMAN.—Have you got these returns, Dr. Norwood?

Dr. Norwood.—No.

5656. CHAIRMAN.—Send for them.

Dr. Norwood.—I have none for them, and they will be here presently.

5657. CHAIRMAN.—As regards the various persons that get their water by contract, and the various institutions, it is only necessary I suppose that the sum due should be asked for to be paid at once. For instance—the Military Police, Grangegorman, Richmond Lunatic Asylum, and the Midland Great Western Railway. It is only necessary, as I said before, that it should be asked for, and it would be paid immediately!—

Mr. Toogood.—And it is as a rule: When you see the return of the amount actually outstanding up to the 31st December last, you will be surprised how small it is.

5658. Mr. MURRAY.—Does it contain the names of all liable to make rates?

Mr. Toogood.—Yes. You will find also that Doctor Norwood was not acquainted with the fact when he said that he did not know of any legal difficulties in the collection of the water-rate. I wish I could come to the same conclusion. I know cases where we have been compelled to go into Court to take proceedings, and we have been beaten by some defacto in the Waterworks Act. We had a case illustrating the thing only last week.

CHAIRMAN.—I have been looking through this list, pertaining to represent the various persons in Dublin who get their water by contract, and I would be surprised indeed to hear that any of them would oblige you to go into the Police Court against them.

5659. Mr. MURRAY.—Who is the defendant in the case you refer to?—It was the case of a man named Gibbons.

5660. Is he on this list?—I dare say he is.

5661. Mr. FARMER.—It appears that the accounts of the waterworks are kept in detail by the Corporation?

Dr. Norwood.—Yes.

5662. And also by the Collector-General?—So I am informed.

5663. If the accounts of the Collector-General were properly kept, and the books open for the inspection of the Waterworks Committee, would not that one record of the accounts be satisfactory, and obviate the necessity of keeping a duplicate?—I should say so; at the same time it would be highly necessary for our own purposes to keep a personal ledger and credit account with everybody on contract.

5664. You consider it necessary?—For the auditor we should have it.

5665. The audit would be the audit of the Collector-General's accounts?—Certainly. There would not be a necessity for keeping duplicate books if kept in such a way.

5666. If kept once and kept properly; and if you took the schedule of arrears from time to time you could have it furnished to you?—I do not see any difficulty, a person, in the Collector-General's department making us with these returns quarterly.

5667. Certainly not. Is it absolutely necessary to keep the accounts in both departments, in detail, in this elaborate manner?—I do not say it is, but we must do it in our office for we cannot get it elsewhere.

5668. Up to the present time you were obliged to do it for your own defense?—Quite so.

5669. But in the future, if well kept in the Collector-General's office, do you not think the present system of keeping accounts in detail in the Waterworks Committee's office, might be abolished?—We will keep our accounts conformable with theirs, and will do everything to facilitate their and relieve ourselves of supererogatory duty.

5670. CHAIRMAN.—What is that action that you

1 Feb. 22, 1888  
Dr. Norwood.

called my attention to, obliging the returns to be furnished at the end of each year—Section 67.

5671. Does that section refer not merely to meter and contract water-rate, but to all water-rate, domestic water-rate, and everything else?—Generally, I have only to read the section for you to perceive that—

"The Collector-General shall, in every year after the expiration of the first year in which any water-rate or rents shall be applied, assessed, or become payable under the provisions of this Act, furnish to the Corporation a return or returns of all rates which shall, up to the period of making such return or returns, remain uncollected or unreceivable of such rates or rents, as any of them; and such return shall specify the situation of the property in respect of which such rates or rents are due, and the name of the person liable to pay the same, and shall challenge in advance in such return the amount of such particular rate or rents as appear, and the year or years for which such rate or rents are due, and the Corporation shall, from time to time, refer such return to a Committee of their own body, who shall direct the Collector-General to present to the treasury of such rates or rents if party due, and the Collector-General shall, if required so to do at the call of such committee, present to me over such rates or rents."

5672. So that in point of fact, that section refers to the duty to make a return of arrears of water-rate on every house in Dublin?—It does, and the rates of the general, domestic, and public water-rate.

5673. Since the year 1874 what has been done in compliance with that section?—As regards the really important portion of the rate, namely, the domestic and public water rate, the only compliance has been sheets of this kind, the only accounts that I have ever seen.

5674. Mr. Finner.—Don't you think that a copy of the rental to be furnished at the close of each year by the Collector-General, would be a compliance with the terms of that section—a copy of the full rental, showing the areas, charges, cash received, allowances, and arrears at the close of the year, with every person named?—I should say so.

5675. So I think, and therefore that would not constitute the keeping of the accounts in duplicates from time to time?—You are as regards this water-rate, the Corporation are the parties that really charge and discharge.

5676. CHAIRMAN.—The Collector-General's office is simply an office through which they get in the money, and your accounts are audited by your own auditor in your own books, and therefore it would be perfectly impossible, having regard to the statutory duty thrown upon you in 1881, to take any account furnished by the Collector-General, without an account furnished in your own books!—I should say not. I do not think the auditor would be satisfied with anything that would not show a complete discharge on all the charges in your books.

5677. We understand this matter that you brought before us in connexion with the water rates. Is there anything else you want to add to what you have said about that?—I wish to hand in this abstract (Abstract headed in 1).

5678. This is the abstract of 1884, you have already mentioned it—Yes; and this in the correspondence with Mr. Staunton. (Correspondence handed in.)

Dr. Norwood.—Mr. Taaffe wishes me to mention, what I certainly was not aware of, that the returns were furnished up to a few years ago by the Collector-General's department to the Water-works Committee. If they were, they certainly were not lodged there.

5679. CHAIRMAN.—That is, they were sent to them?—Sent to them, under the 67th section, these abstracts none of which you have seen there?

5680. But, what I want to know is, was there anything ever sent to the Corporation showing the names of the persons?

Dr. Norwood.—I never saw it.

Mr. Taaffe.—That may be because they never made any use of them. They were sent; the collectors' abstracts list made out in the manner directed was sent to them, but as a matter of fact they never looked at them.

Dr. Norwood.—Since I have been a member of the

Waterworks Committee, I never saw any of these returns till this one.

5681. CHAIRMAN.—How many have you been a member of the Waterworks Committee?—I suppose some five or six years, and I have been a pretty constant attendant. The question of these arrears has always been a matter for grave consideration with the Waterworks Committee, and the impossibility of keeping our books properly by not having got them.

5682. The returns handed in by your accountant do not include anything connected with the water rate?

Mr. O'Donnell.—Yes, the domestic water rate, and the public water rate. I have not sent in any return in connexion with the meter or contract, or other managerial.

5683. It was for the domestic and public I wished to see the returns!—They have been all sent in.

5684. But the substantial portion is the domestic and public water rate. It is by far the largest portion of your income.

Dr. Norwood.—It is by far.

Mr. O'Donnell.—I think the assessment for domestic water rate is over £15,000, and for public water rate over £7,000.

Mr. John Curtis, City Treasurer.—The income from contract water rent, water by meter, to the public, amounts to about £19,000.

5685. But does that include the townships?—No, it excludes the townships. But I may mention there are many members of the Corporation who would be most anxious to get the collection of the water rents into their own hands, from the difficulty that has hitherto existed in obtaining such information from the Collector-General's department, as would enable them to have their books posted in a satisfactory manner in the Corporation offices, and thereby have the means of ascertaining who owed money, and who did not. They would be anxious to get the collection of the rentals, and to collect the rents on the receivable orders system. Persons owing money for water supplied by meter or contract are in salutary circumstances, and therefore every facility of the rents could be collected. The receipts on contract and meter amounts we distinguish, as distinguished from rates, derivable from domestic and public water supply. To illustrate this by a parallel case e.g. the rentals of our City Estates amounting to £18,000 a year, are collected by me as City Treasurer, on receivable orders, and the loss to the Corporation does not exceed on an average £50 a year. Now if the incomes from water rents could be so dealt with, I am strongly of opinion that no greater loss would accrue.

5686. Dr. Norwood, please read the particular section that throws this duty on the Collector-General of Rates.

Dr. Norwood read the section 56, 34 & 26 Vic., cap., chanc.

"The Domestic Water Rate," and the "Public Water Rate," and the "Contract Water Rate," respectively, and all sums thereto respectively shall become payable at the same time, and be so assessed and by the same person, and with the same power, date, and authority for laying on, collecting the same, and judging and publishing accounts, as is in the said Act of the twelfth and thirteenth years of the reign of Her Majesty, intituled an Act to provide for the collection of rates in the city of Dublin, derived with reference to the advertising, payment, collection, judgment and publication of the accounts, and shall be subject to the like penalties of and with any other rate in the said last mentioned Act; and the provisions of the said last mentioned Act, and every Act amending the same, as to applying, levying, and collecting rates, or otherwise applicable to the subject-matter of this Act, or any other thing herein provided for, mentioned or referred to, save and except section 56 of the said Act, and save other annual provisions or any of them so as to be modified by or incompatible with this Act, shall be taken to be incorporated with and form part of this Act; and the Collector-General shall have the same powers, duties, jurisdiction, and authority of applying, laying on, and collecting, or otherwise with respect to the said rates under this Act, as he has with respect to any rate mentioned in the said Act of the tenth and thirteenth years of Her Majesty's, chap. 21, and save except so far as any power, duties, liabilities, or authorities of any of them shall be, as are or are modified by, or are inconsistent with this Act, or any of the provisions hereof. Provided always that in the case of any supply of water by contract as heretofore mentioned, it shall be levied

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Dr. Newbold.

for the Corporation to make such contract and supply the water under such contract for any period less or greater than a year, and to make the rate or rent payable under such contract payable at such time or times as may be agreed upon between the Corporation and the person with whom such contract shall be so made, and such rate or rental and may be collected and levied by the Collector-General at maximum interest rates at any time after the sum paid becomes due and payable, anything in the said last-mentioned Act or in this Act to the contrary notwithstanding : Provided always that any service of pipe-water rates or rents levied or payable under the said-referred Acts, may be included in any account or rental under this Act, and levied and collected in the same manner as any other rate included in such account or rental."

5627. CHAIRMAN.—That section that you have read does not specially mention meter rates?—Yes ; "provided always that in the case of any supply of water by contract as hereinbefore mentioned, it shall be lawful for the Corporation to make such contract and supply the water under such contract for any period less or greater than a year." Then it provides "that services of pipe water rates or rent leviable or payable under the said-referred Acts may be included in any account or rental under this Act, and levied and collected in the same manner as any other rate included in such account or rental."

5628. Did you ever see, Mr. O'Donnell, the arrear sheets that were sent in at stated times each year to the Corporation by the Collector-General of Rates and allowed to remain there for a short time and then taken back again?

Mr. O'Donnell.—No ; I never saw any of the arrear sheets themselves all during my tenure of office.

5629. When were you appointed?—I was appointed in 1870, and I have never seen any arrear sheets since that period up to the present.

Dr. Newbold.—There is no record in the books of the Waterworks Committee of the receipt of any of them, the secretary informed me this morning when handing me these returns. I asked him what was the last date, and he turned up his books and stated that 1861 was the last time he got them.

5630. CHAIRMAN.—Now, Dr. Newbold, is there any other matter you wish to call our attention to in connection with this subject?—I don't know whether it was about this or some other portion of the inquiry the master arose, but, with regard to the question of audit, the Corporation think that a proper system of audit should be applied to the Collector-General's department. In 1814 the question of the audit of the accounts was raised before Master FitzGibbon, and I think in May, 1874, there was a Privy Council inquiry with regard to the power of the Reserve Master, Master FitzGibbon, to go behind the Collector-General's certificate with regard to the non-collection of certain rates.

5631. We have got all these papers from the Reserve Master's office, so that we are acquainted with the matter.

Dr. Newbold.—Quite so. Well, the Corporation think that a proper system of audit would be highly useful, and that the premises should only be discharged of liability from rates by a proper inspector and upon a proper verification by declaration of the person seeking the exemption.

5632. CHAIRMAN.—Then, do you agree with the view which Mr. Finlay mentioned here?—I do not know what view he mentioned.

5633. The view Mr. Finlay mentioned was that, as far as discharging the collector, or exempting the collector from the collection of the rates, he thought it wouldn't right it should be left in the hands of the Collector-General or any of his officers, but that it should be an officer independent of the office altogether who should perform that duty, or have that power quite irrespective of the Collector-General's office?—I believe it is the opinion of a great many of the collectors that they would rather not have anything to do with the discharge of such matters themselves; and it certainly is the opinion of many members of the Corporation that that should be as far as possible done by an independent officer. In the first place, that independent inspector should view the premises, make his examination,

and report to the Collector-General, and that the Collector-General should file and keep those reports and that they should go through his office in the regular course, and that finally they should become the subject of audit and be considered by the auditor. As to the propriety of allowing exemptions, or making some investigation into them, it was the opinion of some eminent persons engaged in the Privy Council inquiry that the audit was an unsatisfactory one as far as the people were concerned, and that the difficulties could only be overcome by legislation.

5634. Mr. FINLAY.—In fact that no item should be discharged from the rental, or any portion of an item unless a proper written authority was produced?—Quite so.

5635. To which the auditor should have access during examination?—Quite so.

5636. Do I understand you then to say there should be no remission made before the master was brought before the auditor, and that the auditor should make the remission?—There should be a remission made by some independent officer, no matter who he might be.

5637. The Collector-General would have the power possibly, to remit as regards his accounts, but it would be for the auditor to admit that, and as far as the reason was satisfactory, that it was a proper discharge—that would give him power to discharge the Collector-General and his department?—Clearly, under the 30th section at present the Collector-General is the court of final appeal in the matter, and that was contended before the Privy Council and admitted to be the true construction of the statute as far as the gentlemen there could form an opinion.

5638. CHAIRMAN.—But the difficulty I see in carrying that out, giving the auditor power to discharge the Collector-General with any item he did not approve of, is that it would be placing on the Collector-General a responsibility which I think is not upon no other Government officer?—That matter was discussed by some members of the Corporation and they feel that a responsibility of that sort is placed on members of the Corporation, Board, and Commissioners who discharge public business without fee or reward, at great personal inconvenience, spending most valuable time and that they as laymen making a mistake in any legal matter are discharged without any legal difficulty, a public officer, acting under an Act of Parliament, and with the advice of a solicitor, he ought, at least, to be answerable to some one, and the remission to some supervisor outside the department.

5639. Well, the suggestion that I made about it was this, and with which Mr. Finlay appeared to agree—that although the auditor should have no power to discharge the Collector-General with any particular sum, still in making his audit he should have regard to the way in which remissions were made by the Collector-General and report about it, then the position would be as in the case of every other Government officer, that if he did not discharge his duty he would be liable to be dismissed from his office. That is the difference between the Collector-General and the members of the Corporation, the only way is to surcharge them, but they can hold their office in spite of the auditor?—There is that distinction, sir.

570. Mr. FINLAY.—I think an auditor in any case would pay some regard to the circumstances, and consider whether the sum to be discharged was recoverable or not from the rate-payer?—Certainly.

5701. The loss of any would not fall upon the Collector-General, it would be for the Collector-General to make the demand upon the taxpayer, if the Collector-General in the execution of his office were to commit an error, I think the auditor would immediately refer to the 4th section where the Collector-General is indemnified to a certain extent for acts done in the execution of his office, that is to say where remissions were made by the Collector-General for rates that were recoverable from the taxpayers. There is nobody infallible, you know, we are all liable to errors at

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Dr. Norwood

dines!—It is a question not at all without difficulty, said the Committee of the Corporation felt that, and were pressed by the difficulty of charging a public officer for any act done in the due execution of his duty.

5702. Take now for instance the case of the Cor-

Mr. Carter.

Mr. JOHN CARTER, City Treasurer, examined.

5703. CHAIRMAN.—Are there any instances you would like to bring before us apart from what Dr. Norwood has stated, that come within your own cognizance or knowledge?—Connected with the Collector-General's office?

5704. Yes!—Well, there is one particular matter to which Mr. Finlay drew your attention—the giving of receipts for sums of money paid to the Collector-General upon forms, not being forms of the Collector-General's office, and I understand from Mr. Finlay that it was very likely a question would be asked on the subject.

5705. Mr. Finlay mentioned to us that in auditing your accounts he found that the Collector-General was in the habit of giving the Corporation receipts on their own forms, not on forms that were in use in the Collector-General's office, and he stated that in his view that was a very reprehensible thing, because once you allow the Collector-General to make use of receipts not on his own form he will lose the check over his own office, which the use of his own receipt would give him.—No doubt.

5706. I suppose for the purposes of the audit you would require a receipt on your own form?—I do not. It has always been optional with the Collector-General either to give his own official forms or to sign ours.

5707. And it is immaterial to you which form you get?—Quite immaterial. I signified that to Mr. Taaffe last year when Mr. Finlay commented on the matter. I consider the receipts before you (produced) or any such receipts perfectly valid as vouchers for the auditor.

5708. Certainly; of course anything that satisfies the auditor that the money has been paid by the Corporation is quite sufficient as a voucher. It was with a view of pointing out a check that ought to exist in the Collector-General's Department that Mr. Finlay referred to it—it is, of course, it is a matter entirely in the discretion of the Collector-General to give a receipt either upon his own form or upon ours.

5709. But that, you say, is immaterial to you?—It is immaterial to us.

5710. Mr. MURRAY.—You were never asked to give receipts upon those forms by the Collector-General?—Oh, never.

Mr. Taaffe.—They did not give us receipts.

Mr. Carter.—They sign upon our receipt forms.

5711. Mr. MURRAY.—Is there any other point you want to bring before us?—With respect to the collection of rates due upon houses I may say that, of course, I have large experience, being receiver of the rents of the Corporation Estates, and all our tenants within the city pay their poor rates, but there is one case which has struck me as being a very remarkable one. We have a house at the corner of Grattan bridge, or Essex-bridge, and it is tenanted by an optician, and the collector, at least as far as I know, have not called for the last three years.

5712. Who is the owner of the house?—Mr. Seacombe Mason. No poor rate has been collected for the last three years upon that house.

5713. Has the same person been in occupation all that time?—Not the same person. It was under repair for a short time, but still business was carried on, and I estimate the amount of loss on that particular house for rates alone to be about £120 for the three years.

5714. Do you know any reason why it was not collected?—No reason why it was not collected. Had

personnel officers. I presume the auditor has not power to discharge any officers with money!—No, he may order an officer to pay a sum of money or recoup a sum; the persons discharged are those who have authorized the payments by the officers or to the officer.

it been collected the Corporation would have been entitled to at least £90 or £100 of the amount.

5715. Who was the collector of that ward. Do you know him?—I do not know.

Mr. O'DONNELL.—There is one matter that I would like to call your attention to, and that is that the percentage of the uncollected assessments in 1875 is larger than in any other year during the whole period from 1851 up to the present time, so much so that an explanation of the cause ought to be elicited if possible, for whilst the assessment for that year is in excess of that for either of the two previous years, the collection and lodgment have been very much smaller. In some instances it is over 20 per cent., in some it is 17 per cent., and in some 16 per cent.

5716. Mr. MURRAY.—Can you give us the items of the large assessments which are so large?—Mr. Flapp has made out 10½ per cent., taking the assessments all round. That is about what I make it myself, 10½ per cent., but taking it for that particular year, 1875, you will find that the cost of collection and hourly non-collection of the assessment for Improvement Rates was 16½ per cent.

5717. That is on the improvement rates?—Yes.

5718. Can you give any reason why that should be so large?—I am not in a position. I say that an explanation ought to be elicited. Take the domestic water rate, it was 17½ per cent., that is the cost of collection and the loss by non-collection.

5719. That is taking both together?—Taking both together. And the grand jury cost was 16½, the south district sewer rate, 14½; the north city sewer rate, 22.

Mr. TAAFFE.—The figures must be wrong I think.

Mr. O'DONNELL.—I suppose all the figures are wrong, are they?

Mr. TAAFFE.—I don't know that at all whether they are right or wrong.

5720. Mr. PHILIPS.—What is the basis of your calculation?

Mr. O'DONNELL.—The assessment and the amount collected, and it has been the same for every year.

5721. Mr. MURRAY.—Take the next!—The main damage there was none. There was no assessment in 1875 for main drainage.

5722. Those are the old difficulties!—Yes, and they were all for the year 1875.

Collector-General.—Did the Corporation themselves owe any considerable sum that year?

Mr. O'DONNELL.—Any money they owed on account of that year would be paid.

5723. Mr. MURRAY.—And has it been paid?—It has been paid. Bear in mind the matter I am speaking of now is the assessment of 1875, and the assessment of 1875 has gone out of collection; and all money, I take it, that was collected on account of 1875, has been lodged; the money that was due by the Corporation for 1875 has been collected and lodged.

5724. It was paid in subsequent years at all events?—Certainly. The assessment for 1875 went out of collection on the 31st of December, 1875. The last lodgment on account of the 1875 assessment was made on the 12th of January, 1876.

5725. Mr. PHILIPS.—What is the basis of your calculation? Do you take from the assessment of 1875, the cash received in 1875, 1876, and 1877, or do you take the amount received in the year of collection?—I take the whole amount that has been collected and lodged on account of that assessment.

during the three years, up to the date that that assessment went out of collection.

5726. Mr. MURRAY.—In that assessment was the amount included in respect of premises which were not legally liable or that it was uncertain whether they were legally liable or not?—That is a question I cannot answer. I take the assessment from the Collector-General's report. The same remark would apply to the year before, because, as I stated, the assessment is something tilling in excess of the two years previous, and the collection on account of it is much under. The amount of money collected and lodged on account of the previous year's assessment was in excess of 1875.

5727. Is there anything else you wish to bring before us?—I do not believe there is anything else. Only I would suggest, if it were possible, that the corporate financial year ought to end on the same date as the Collector-General's.

5728. When does yours end?—Ours ends on the 1st of August and the Collector-General's on the 1st of December. I think if it was only for the sake of comparison, it would be an improvement.

5729. Mr. PHIPPS.—It would be very awkward to alter the accounts now. There would be two years affected by it?—It would affect the comparative statement.

Mr. Taaffe.—It would be a splendid thing for us to have the financial year end on the 31st of August, as it would be the last day for qualifying for the municipal franchise, and besides that there would be less weather. The collectors have a considerable amount of slavery to go through, and it would be much better to have it than at Christmas, in the bad weather.

Mr. O'Donnell.—That would affect the question of the time for sending the prompts to the Collector-General.

Mr. Taaffe.—It certainly would.

5730. Mr. PHIPPS.—It would disturb everything relating to the accounts.

Mr. O'Donnell.—But it would not disturb it so far as the Corporation accounts were concerned, for the year would end on the 31st of December.

Mr. Taaffe.—You want to change your financial year?

Mr. O'Donnell.—Certainly.

5731. Mr. PHIPPS.—I thought your suggestion was that the Collector-General's financial year should conform with yours?

Mr. O'Donnell.—No, I wish that our year should be changed.

5732. You are limited by Act of Parliament?—Yes, our year ends on the 31st of August.

5733. Mr. MURRAY.—You would have no difficulty in sending in your receipts at an earlier date than the 10th of December?—I think not.

5734. What time would you send them in?—By the 1st of December—perhaps earlier. It is a mere matter of making up accounts and furnishing the figures.

Mr. Taaffe.—That is your idea, but I had to wait until half past six o'clock on the last day. The prompt was adopted as the Corporation was sitting until six o'clock the 10th of December.

Mr. O'Donnell.—I believe, with a view to have the estimates well considered, a resolution was passed calling on all the heads of departments to report before the 1st of November in each year, as to the business done, and furnish balance sheets to the different Committees and the Council, in order to enable them to take into consideration what would be the necessary estimate to seal to the Collector-General.

5735. Mr. MURRAY.—Is there anything else?

Mr. O'Donnell.—No.

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Dr. Newson.—I have now to draw your attention to the difficulties in the way of collecting the rates.

5736. CHAPMAN.—The rates generally?—The rates generally. It appears there are some sections in the Act of Parliament which give power to the Collector-General which have not been exercised to the extent they might have enabled him to collect the arrears. I dare say that that arises from the fact that they were anxious to prevent forbearance in the city where there are a great many persons in straitened circumstances, and perhaps they did not wish to press the powers of the Act of Parliament. You are aware that there was a bill framed by the Collector-General with some one amending the original collection of Rates Act in certain directions, independent of that I think an amendment of the collection of Rates Act, that is the original Act, will show that there are sections in it which if put into operation might with advantage accelerate the payment of rates, for instance, there is that very stringent clause indeed which enables them by obtaining a decree before the Recorder to enter a judgment and follow the property of any party who was wilfully in default, and who was able to pay, that might be exercised with advantage in the case of those persons with large houses let in tenements and might possibly be ancillary to the collection of the rates.

5737. Do you approve generally of the principles of the bill as drafted by the Collector-General?—This bill was submitted to a Committee of the Corporation, who invited deputations from the North and South Unions to meet in consultation on it, and the bill, the last draft of which I hold in my hand, was approved generally by the three bodies in consultation together. The second section is one which obviously ought to be sanctioned by the legislature, namely, it vests the rights of the Collector-General in his successor in interests to actions started and so on placing him in such a position that proceedings pending at the time of his death or removal should not drop, with regard to the other, that goes and other matters on the

corporation should be liable to discuss no matter to whom they belonged.

5738. We have had that bill several times before us, and all we want to know is whether the Corporation approves of it, and you say they do! Quite so; there was a meeting of the Committee and a meeting of the North Union Guardians, and also of the South Union Guardians, they went through the bill and removed what they thought were clauses foreign to its purpose, this is the third draft (readied).

Mr. Taaffe.—That is as nearly as possible the original bill as prepared by the Collector-General before it was altered by the South Union.

5739. I do not think we will go further into that bill!—Now, with regard to what has been done else where respecting unoccupied houses, I think it would be well to show you what has been done in other places with regard to them under the Towns Improvement Act of 1854. It is very curious that in many places very many different methods of dealing with unoccupied houses should obtain.

5740. We have very little evidence about that?—In the 60th section of the Towns Improvement Act of 1854.....

5741. Is that the General Act?—It is the General Act.

5742. In Dublin under its operation?—Part of this Act was adopted by the city of Dublin, and incorporated in one of these Improvement Acts.

5743. So Dublin is, in fact, excluded from the operation of the general Act you may say?—That is from the Towns Improvement Act. There are some portions of it incorporated with their Act. They are under the Municipal Corporations Act, 3 & 4 Vict. cap. 108. An assessment is directed to be made with this proviso. It gives the nature of the property to be assessed for the general Town Commissioners' rate, provided that all unoccupied houses, tenements, and premises, being at the time of said assessment unproductive to the lessors or landlords thereof, shall be exempt from tax on

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under this Act during the period that such premises are so unoccupied and unproductive, and no longer. Then, under the 36th section, it shows the power to recover assessments.

"If any person rated or assessed as aforesaid shall refuse or neglect to pay the assessment charged upon him after the service of ten days notice sent to the same shall be due and demanded by the collector, it shall be lawful for the collector to levy the same by distress, and sell any goods or chattels of such person, located on such premises chargeable, or on the premises of such person within the town."

5744. That does not refer to unoccupied houses!—  
No, sir.

5745. You are dealing with that question!—I will show you how they deal with it afterwards. For convenience I am going through this Act, and that is the way they recover assessments in towns under the Towns Improvement Act of 1854, under which the majority of the towns in Ireland are administered.

5746. Is that Act in operation in Belfast, for instance?—Belfast is under a local Act which I have here, but the vast majority of the towns in Ireland carry on their operations under this Act of 1854. There are twelve towns carrying on their operations under the 9th George IV, cap. 82, the original Town Commissioners' Act, and there are about eleven towns carrying on their business under special Acts. Then, there are fifteen or sixteen boroughs carrying on their affairs under the 3rd and 4th Vic. chap. 108.

5747. What is the general effect of that last clause you read?—The last clause is that they can sell the goods and chattels of any person on the premises, no matter to whom they belong.

5748. Is it the introduction of that into Dublin that you advocate?—That is what was advocated by the Committee of the Corporation. When, within ten days, the Collector-General requires payment, and if the rates be not paid within that time, the collector prefers a complaint before a justice, and, in default of appearance to the charge, or on his refusal to pay, it shall be lawful for the justice to issue his warrant, authorising and empowering the collector to levy the money thereby ordered to be paid by distress or sale of any goods of the party or persons complained against, which may be found within the town, rendering the overplus, if any, to him or her.

5749. That extends to any premises in the town belonging to the owner of the house on which the rates are due!—Yes. And then it goes on to give power of action in the Civil Bill Court. It sets out also a provision to which I shall call attention, that the proceedings shall not abate by the death, resignation, or removal of the collector instituting the same, or by any change in the persons holding office as Commissioners. Then, the 65th section says that any assessment made as authorized on any lease shall be recovered from him by personal action in the name of the clerk of the Commissioners or by Civil Bill, and if sufficient distress of the goods and chattels of such lessor cannot be found within such town, then, or oath thereof made, the goods or chattels of the said lessor shall be subject to distress or sale in such county where the same may be found.

5750. It goes beyond the city then!—It goes beyond the boundaries of the particular townships; and by virtue of such warrant be distrained and sold in the same manner, as if same had been found in the town; and if such assessment had not been paid by such lessor within four months after the making thereof, it shall be lawful for the collector to give notice in writing to the occupier or respective occupiers for the time being, to pay the assessment due in respect of the property in their occupation.

5751. Yes, but the act which you said the Corporation approves of does not go quite as far as that!—Not so far as that at all.

5752. Where do they stop short?—They thought they had gone far enough I suppose, but I am only showing you what powers are given in other towns in

Ireland regarding this matter which is of great importance to the citizens of Dublin.

5753. Why do the Corporation want to have less power given to the Collector-General as regards Dublin than prevails in other parts of Ireland?—That is all the Collector-General sought for and they thought he was the best party to judge of the propriety of it. The section goes on to say, then every occupier paying such assessment may deduct it from the rent that he shall be liable to pay, and be entitled to recover the same from the lessor.

5754. That is the Grand Jury Act of 1854!—Yes. I mentioned that a vast number of towns in Ireland are carried on under the particular Act I read. Eleven towns are carried on under the 9th George IV, c. 82, sec. 40. It describes the manner of proceeding for the collection of rates under that Act.

5755. Mr. MURRAY.—What would your individual opinion be, as distinct from that of the Corporation, with regard to dealing with the goods of a man beyond the municipal boundary?—I think that when it operates so well in the other towns, it would not be a hardship if adopted in Dublin, and I am giving you these sections as a justification of my opinion that such a hardship would not be exercised towards the citizens of Dublin if provisions somewhat analogous to these were adopted within the city.

5756. CHAIRMAN.—In point of fact it would not be any great change in the law, for no matter where a man is living in Ireland, if he owes rates in Dublin his goods can be made available by getting a judgment or civil bill decree against him.—The 9th Geo. IV., cap. 82, sec. 40, gives the collector power—

"To seize and distrain goods and chattels of any person who may be and theron distrainable for and in respect of such premises whenever the same can be found."

And the 42 sec. says—

"If no sufficient distress can be found on the premises the premises shall remain chargeable with rates, into the hands of whatsoever person or persons such premises may come."

It goes further than the Act of 1854, for—

"When sufficient distress, can be had with them, it shall be lawful for the collector to enter on the premises and distrain for all arrears of rates, etc., with costs previously incurred in respect of such premises."

5757. CHAIRMAN.—Do you happen to know how many towns in Ireland remain under that Act of Geo. IV.—There remain twelve towns, and Banbridge partly; most of the towns are in your own circuit—Aranagh, Bandon, Dunguaire, Downpatrick, Fethard, Killarney, Monaghan, Onagh, Tipperary, Tralee, Wicklow, Youghal, and Banbridge partly.

5758. I know the general experience in Ireland is that those who put themselves under the Act of 1854, regret they did so, and I suppose will continue to regret it until there is another change in the law!—There is another way of dealing with it—under the Grand Jury Act, only one section of which it will be necessary to trouble you with—under the 132 sec.

"The grand jury can only be levied by distress and sale of any goods and chattels of any person relating to the party thereto which may be found on the premises chargeable, rendering to the owner the overplus, after deducting the expenses, and that if not sufficient to pay off, distress notice be left requiring payment within six days, and then if not, complaint to be made to a justice who shall execute the party, and in default of appearance the goods of the party may be distrained in any part of the country in any other county upon oath before a justice of record."

And then by the 13th & 18th Vic. cap. ..., which was no Act to extend the remedies of collection of grand jury cases in Ireland in cases of distress and sale by the said Act which I have mentioned provided for the collection of grand jury cases shall be extended as follows—

"That any such grand jury case may be levied by distress and sale of any goods and chattels which may be found on the premises chargeable elsewhere, and not except any goods or chattels which, after such distress, whether for rent reserved, or on a lease for a term of years, would be exempt from distress."

And then it says that—

"The said duty shall be paid by the person who is in occupation of the lands and premises at the time of the levying; that any rate or proportion of the grand jury may come to be raised on each house, or country, city, or town, shall be charged on the lands and premises mentioned in such rates, and to be payable by the persons occupying the premises respectively, such rate shall be levied thereon, although the persons or premises stand not occupied at the time of such rate being struck."

Then there is a judgment given by Sir Colman O'Leighen in a case argued before him, in which, after elaborately discussing the case, he says—

"The conclusion I have come to is, that unoccupied premises are exempt from grand jury rates."

**5753. CHAIRMAN**—I think you may assume the Commissioners' attention will be drawn, and in point of fact has been already drawn, to any general Acts in Ireland, such, for instance, as the Grand Jury Act, and the Town Improvement Act—the Act of Geo. IV., and the Town Improvement Act. We will gladly hear any information you can give us about the Local and Personal Acts in Belfast, or any town of that kind—I have them here and can go through them very rapidly. Now, in the Penobscot Township Act, 26th and 27th Vic., cap. 72, sections 46 and 51 are those which deal with this matter. Section 46 says—

"The township rates shall be levied upon all the occupiers, or in case the same shall be unoccupied upon the owners of all lands, dwelling-houses, stables, &c."

and the 51st section, says—

"Where the owner shall be bound in respect of any taxable property, which shall be in the occupation of a lessee under any lease or agreement made prior to the passing of this Act, such tenant shall repay to the owner all sums which shall be paid by the owner in respect of any rates made under this Act, during the continuance of such lease, unless it shall have been agreed that the owner shall pay all rates in respect of such property."

But the principal section is the 46th, which makes unoccupied houses liable for rates in that township. The next is the Kilmainham Act, 31 and 32 Vic., cap. 10, and sections 37 and 38. That leaves in the same way the township rates on the occupiers, and in case the same shall be unoccupied, upon the owners of all taxable property within the township. The next is the Dalkoy Act, 39th and 40th of the Queen, cap. 134, and it deals exactly in the same way with the township rate and the water rate, levying them upon the occupiers, or in case the same shall be unoccupied upon the owners of all taxable property.

**5754. CHAIRMAN**—As regards the question of the desirability of levying rates on unoccupied houses I am doubtful as to the power of the Commissioners for dealing with it, for this reason—the question as to whether rates in the city of Dublin should be levied on unoccupied houses or not, is one of principle which we as well understand would involve the consideration of a great many matters that would apply to the city, that would not apply in the case of the townships, and it would entail a substantial change in the mode of fixing the rates. I do not think that under the terms of our constitution we have anything to do with changes of that character. I think our business is to take the assessment as we find it, and according to the law which governs that assessment, to find out how the money can be best collected. You will observe yourself it is a very different question now, as regards the amount of money that is legally and properly assessed—how that is to be collected. That is different from the question whether occupied or unoccupied houses are to be liable for the rates!—Quite so, but as I understand the case of Mr. Stanton and the present Collector-General, was that the rates had not been collected—that a large amount of rates had not been collected by reason of the large number of unoccupied houses being free.

**5755.** That is their statement, and they have told us in general terms that up to the present time the amount of rates uncollected from that source is presented about four per cent. For the purpose of testing that we have asked for returns, which

up to the present we have not received, for the two years past, which will give us some clue as to what proportion of the rates are not collected by reason of houses which are not occupied!—Quite so; but I thought it would be satisfactory to the Commissioners to know how these matters were dealt with generally throughout Ireland. I have shown how they have been dealt with in various ways by various Acts of Parliament, and the only one differing from others is that of the Bray Township—29th & 30th Vic., cap. 261. There is a rebate given to the owner of unoccupied premises by reason of certain circumstances.—

"Where any rates shall be rated in respect of unoccupied premises, and shall prove to the satisfaction of the Commissioners, that the premises in respect of which he shall have been rated were, at the time of the making of the said rate unoccupied, then, and in every such case the Commissioners shall award the said rate, and deduct the said property in the column appropriated to the name of the occupier as being 'empty,' and the owner shall be entitled to a rebate from such rate of one-half of such rate, provided always, that if any person afterwards occupy such property being any part of the parcel for which such rate was made, the Commissioners shall assess in such column the name of such occupier, and collect from such occupier, or from the owner if he be liable to pay the same, a portion of the said rate proportioned to the time during which such person occupies, and every such person shall thereafter be deemed to all intents and purposes to be property rated; and all such rates may be collected and recovered from the persons liable to pay the same, under the provisions of this Act, and in the same manner as other rates payable thereunder; provided always, that any person whose name is so entered in such rate, and make over in full abstraction, any appeal against such rate in the same manner as every appeal is as heretofore provided for appeals against rates under this Act; and for the purpose of appeal, the date of the alteration of the rate-book shall be deemed the day of the making of such rate."

That is the way it deals with it—either curiously—in that township; and when the house gets into occupation again, it is made liable to the proportion of the rate. With regard to Belfast, it is a town in which a large amount of rate is collected. Belfast is managed under Local Government Acts, of which I have a collection here; and the earliest of these Acts is the 50th & 51st Vic., passed in 1845, and it deals with the rates. I have a return of the collectors also.

**5756.** Now, in Belfast, are unoccupied houses rated?

—I am just going to state that.

—All taxable property shall be considered as occupied by the owners thereof, the annual value whereof shall not exceed £10."

That is the 33rd section of the Act. The rating section is the 348th:

"For the purpose of deferring the cost of carrying this Act into operation, it shall be lawful for the General to make an order or orders on the assessors of any houses or buildings within the limits of the Act, according to the value of the same, where the annual value does not exceed £20, the sum to be £1 in the pound, where it shall not exceed £50, a rate of 5s in the pound; and where the annual value exceeds £50, a sum of 4s. 6d. in the pound."

I may state that there was a comparison made between the collection of rates in Belfast and in Dublin. Belfast is a new town. There are large numbers of dwellings there built by mill-owners and other manufacturers, and they pay the rates themselves. Their workmen and artisans live in those. The collection of rates from that class of property is much more facile than in Dublin.

**5757.** If you would just mention, without going into the returns, the Act of Parliament—we will have an opportunity of going through it ourselves. Is there any essential difference between the powers of Belfast and Dublin for collection of rates?—Yes; the owners of houses in Belfast which do not exceed in value £8, are allowed, if they pay the rates within one month, a discount of twenty-five per cent. on such rate, and that was proposed by some persons in Dublin as an inducement to pay the rate speedily. The 37th section provides that where the owners make default in not paying the rate in three months, occupiers shall pay the same in a similar way as under the other statutes. Now, with regard to the amount collected in Belfast, I have got a return of the rate assessed in 1873, the amount, the amount of same collected and uncollected, &c. It is a valuable return. (Handed in.)

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6764 This will be a valuable return for us. As you say yourself, drawing a comparison between Belfast and Dublin is likely to be fallacious, because Belfast is a rapidly progressing town, and Dublin is not?—Quite so. Belfast is increasing at the rate of some 1,500 houses per annum, built within the borough boundary. The disparity is not so great as between Dublin and Cork, in which collection of rates there was a competition sought to be instigated, but it is very nearly so great. The total valuation of Belfast in 1850, was £523,300, and the valuation in 1873, was £635,073. That is an increase of about £15,000 within the year. The total corporation rate assessed for 1877 was £160,516, and the total rates collected, as per the finance report I have laid before you, is £50,345. The rates paid direct to the collector £1,303, making of the rates of 1877, collected, a total of £52,340. The total discount allowed for rates of premises valued at £2 and under was £4,384, showing that a large number of persons availed themselves of the advantage of paying the rates in time. Abatements on vacant premises are estimated at £3,422. So you see by that present rates cannot be held liable. The cost of collection was £1,323 3s. 6d. The collectors receive 1½ per cent. on the amount collected. The town is divided into five wards, for each ward there is a collector who has an office in the Town Hall. The Poor Law Board and the Water Commissioners appoint their own collectors. Unoccupied houses are liable for Poor rates only. This is the return from the Town Hall in Belfast. With regard to the collectors, the opinion of the committee was that they could be greatly facilitated in the Collector-General's office, if they were handed these books, and their notices, and that those were made out independent of, and without cost to, the collectors themselves, and handed to them in the first fortnight in January. That I believe Mr. Taaffe thinks would be advisable, and so let them go to their collection without having to do this unnecessary work. The Corporation think their paper invoices as collectors would be thus facilitated.

Mr. Taaffe.—As a matter of fact they did get these in the month of January for this year, every one of them.

Dr. Newbold.—It is also desirable that the arrear sheets should be done in the office, and that as little clerical work as possible be required to be done by the collectors. With regard to the notice, it is quite evident, from what has been laid before you, that some modification must be made in the Act of Parliament. The fourteen days' notice is a cumbersome piece of machinery. But the general notice, similar to the notice published by the Board of Guardians, ought to make the application and levy remonstrant on all persons upon whom it may be necessary; that would be a matter of very great facility. It occurred to some persons in conversation, that if the collectors were not required to serve these notices which are merely demands of all rates in the beginning of the year, and if they could be served in the same way as notices of objections, &c., for franchise-revision purposes, through the post office for a small fee, with duplicate return, it would save a great deal of trouble and bring back a great deal of information. That would be a facile mode through the post office, by getting those notices served of demands for rates through the city in the early part of the year. If proper arrangements were made in the office it would be a convenient way of giving notice. With regard to the abolition of the seven days' notice, that would follow the abolition of the fourteen days' notice. The public would not be much inconvenienced, because they do not get such notices for the recovery of poor law rates elsewhere. Another matter has been pointed out and satisfactorily proved before you, that there ought to be no changing of the collectors from ward to ward, and that especially in a case where two and a half years are required for the franchise. When they have so much to do with the franchise, it would be well that the collectors should remain permanently in their wards and obtain a knowledge of its con-

tinent parts, and be able to give proper information to the Courts of Revision.

6765 Is there any other matter you wish to mention yourself?—There is one matter, namely, that there is no reason why the collector should not be put in motion at an earlier period than the present, generally everybody knows on the 31st August, the condition of all the city, which has been given over. Ordinarily, on the 1st October, the Collector-General knows everything about it, because the collectors have gone over the city twice, the registration agents have gone over the city many times and given their evidence first at the Parliamentary sessions, then at the revision of the poor lists, and finally, at the municipal session. On the 31st August they know pretty clearly where everybody is, and know all about him, because on the 31st August the pressure is put upon persons desirous to obtain the franchise to pay up at that date, so that as I may say you then pretty nearly guess who ought to be written to by the collector. The collector ought to have his office spot the Collector-General's mansion, and there be able to be communicated with by the collectors, and with that view the present arrangement ought to be terminated; he ought to have a salary and be present on the premises, and communicate with the very persons who could give him the very best information—namely, the collectors. That, I think, is a matter of very great importance, and the whole of the rates might be collected within the year, if in the month of October the collector wrote to those persons, and probably the writing of a letter would prevent my proceeding.

6766 Tell us what your own views are as regards having the rates paid by four installments; do you think it would be equally beneficial if they were paid by two installments instead of four?—At first I was of opinion that paying in two installments would in the first place involve only two entries, and so on, but when I came to consider that the first quarter is due on the 1st January, and the second on the 1st March, and the next on the 1st June, that makes three, whereas if you make it payable in two installments, one quarter would drop. I think the present arrangement convenient for the public, and I do not think the change would produce the benefit people suppose, or the first blush, or that the collection of rates in two installments would be the better method. We know in Kingstown it is so.

6767 I do not see the force of your argument that one installment would drop out!—Because it appears they can recover the three installments if they wish.

6768 They can only recover one in the beginning of the year!—They could recover one up to the 1st March, another up to 1st June, and the third is payable on the 1st June.

6769 Yes, but what I mean is, is there any reason for having the rates payable in four installments, assuming that the rates are collected as they are payable, which is the only advantage of dividing them into four installments; is there any advantage in having them in four installments and entailing extra labor and so on, on the collectors, four visits and four receipts?—Well, if it could be collected in two I see no objection whatever to it.

6770 Is there any other matter you wish to mention?—I think I have mentioned everything that formed a subject of conversation amongst the members of the Corporation.

6771 Do I understand, in giving the evidence you have given Dr. Newbold, that you are giving the result of the consideration given to this matter by the committee that was appointed, not your own individual opinions?—Of course they have mixed themselves up very largely; but by conversation with the different members of the Corporation and others, I have been led to the conclusion that the majority of them share the opinions I have ventured to lay before you, there was one opinion expressed—namely, that some persons were willing to revert to the old state of affairs, and

that the different public boards should collect their own rates, it appears to me that the majority would be against reverting to the old system. The present system has worked fairly well; and it is highly convenient that there should be one central office, and one collector for all the rates, for a multiplicity of applications is highly inconvenient. Then with regard to the question of payments in the office; the public appreciate it so much as a convenience they pay through it from £70,000 to £80,000 per annum into the office rather than pay the collectors, and there are a vast number of persons, some in humble situations, who are not at home during the day time, and cannot have the means of leaving the money at home for the collectors, also professional men and others feel it a convenience to have a central office to pay their rates into; the reasons for establishing that system do not appear to me to have that weight that would lead the Commissioners to recommend such an alteration. The city accountant has called my attention to the fact that the water rents, as distinct from the water rates, could be collected at the Treasury as explained.

3772. That has been mentioned both by the Treasurer and yourself, but, after all, it is to be borne in mind that that is not a very large sum out of the whole collection of the city. Is there anything more, Dr Newbold?—No sir.

3773. Mr. MURRAY.—How would it work supposing each collector had an office in his ward for the purpose of receiving the rates. Would you in that case do away with the central cash office?—I should much prefer to have the central office still.

3774. And no local office?—No local office, I think it would be convenient if an office were arranged on which the public know that all the collectors would attend, that would be highly convenient and might supplement the present arrangement.

3775. Do you mean that the collector should receive all the cash which is paid into the office except in cheques?—No, because they could not be there every day, and every day is not convenient for the general public.

3776. They are there every day at present?—There might be a certain hour upon each day or a certain hour upon one day, which would be better than having an office here for all the wards, because when you produce such an influx of people into the office delay and inconvenience might occur.

3777. Would it meet your view, if the collectors were bound to attend say two days in the week to receive cash in the office, and the other four days to

collect in their districts?—I think one day would be sufficient if you allow a cashier to receive.

3778. Supposing there were no cashier?—Then let it be for two days and that would be a great convenience to the public.

3779. Do away with the cashier and have the collectors there twice a week?—That would be very convenient.

3780. And the other four days collecting in their districts?—That would be highly convenient.

3781. That would meet your views?—Certainly.

3782. Mr. PIPES.—This is an objection to the cash office as regards clerks receiving money, but if the bookkeeping required that all moneys shall be collected, and pass through the hands of the collectors, they would have the handling of all the moneys received in respect of the collection of rates?—They being debited should be credited.

3783. They being debited should be credited, and the money paid in by ratepayers is a remittance of money on collectors' accounts?—Quite so.

3784. Therefore the employment of the clerk is in order that the collectors may get possession of all the money received for rates?—Yes.

3785. And as regards any moneys transmitted to the Collector-General in tribute, the Commissioners, I may say, will be prepared to propose that the letters when opened shall be registered, and the cheques handed to the collector?—They will be credited.

3786. Then all moneys received will be credited through the collectors?—In that case the collectors should stand for two days, because one day a week would not be enough to receive the £70,000 or £80,000 per annum through the office.

3787. We want the money collected by the collectors, and the proper person who comes is the collector?—Quite so. A collecting book was shown to me by Mr. Taaffe. It appeared to me to answer all the requirements for such a book, and I was glad to see that that book would correspond easily with the ward-ledger, and I trust that in future there will be a uniform book for the collectors, and a uniform method of keeping that book, for it appears strange the collector of one ward would not know the meaning of the marks or the entries of the collector in another ward, or that the successor in a particular ward should be unable to extract the necessary information to enable him to collect the rates from the books of his predecessor; and that being so, I do not think that when you get a proper system of bookkeeping, it will be otherwise than singularly to the disadvantage of the collection of the rates.

Mr. DUNCAN CAMPBELL examined.

3788. CHAIRMAN.—Are you a ratepayer?—No, I am not. I am connected with the Liberal association. I am in charge of the men who are employed there.

3789. What particular point do you wish to draw attention to?—The particular point is this, that the Collector-General's office is so small and so confined, that it is perfectly impossible for any ratepayer or his representative to get admission. I had ten men on Saturday engaged in the poor law revision, and I had to discharge five of them because there was no accommodation for getting into the office—a confined space, so small, an attic in the top of the house, a dirty back yard not fit to put a pig into, with a big table seven or eight men working there—it is really disgraceful.

Mr. DIXON MOYLAN, Collector-General, re-examined.

3791. CHAIRMAN.—We want to ask you in reference to the sheets that were handed to us to-day by the accountant of the Corporation, upon what principle, if you got a certain amount in the precept addressed to you, did you make the assessment in many instances exceeding by some thousands of pounds the amount in the precept?—As nearly as possible what would bring it in.

3790. What particular portion of the office does your business take you to?—The top. We are sent up there when we want to see the rate-books to make copies of them for the sake of the poor law revision and parliamentary revision. We have got a little room, a small place, there is no accommodation whatever. For instance, this morning I had to ask Mr. Crofton, one of the collectors, would be kind enough to let one of my men come downstairs to work in his office, and I had to make the same request of Mr. McMurtry and Mr. Gibbons to give them any accommodation to write. The office as it is now, even downstairs, for the accommodation of the public is not fit for any proper work at all.

3792. What would bring the amount in, that is when you made the assessment, you in point of fact took into account that you would not be able to collect the amount in the precept if you were to confine your assessment to that, and that you added several thousands of pounds to name and go as it were?—Yes.

3793. Had you any right to do that under the Act of Parliament?—I believe it was always done.

Mr. M. J. MORSE  
by Newbold.

Mr. J. Murphy.

Mr. Moylan.

JULY 26, 1878.  
Mr. Moyne.

5794. You, but we are going upon statistics here. Had you any right under the statute?—It was always done and I thought it necessary.

5795. Did it occur to you that the practical result of doing that was this, that you threw upon the good ratepayers the onus of not only paying their own share of the rates, but also the rates of the bad ratepayers?—The bad ratepayers paid very little.

5796. Did you throw upon the good ratepayers, not merely their own rates, but the rates that ought to be collected from the indifferent ratepayers?—I understand it was the system pursued by my predecessor.

5797. Show me any authority in the Act of Parliament, by virtue of which to the estimate sent in to you by the Corporation, yet had a right to add several thousands of pounds; there may be such an authority, show it to me!—I do not know; I was not prepared to be asked that question.

5798. It is a question simple enough if you understand it, and if you just look into the matter, and put upon paper your answer, we will be very glad to take it from you. Who went that fixed the amount of the assessment?—Well, the first clock.

5799. Who is it that names the sum—for instance, taking a certain sum I see here £53,577 &c 6d—the (beautiful) accuracy of the date is pleasant—who is it that fixed that exact sum?—Well I took consultation with the first clock who has a good deal of experience we came to that conclusion.

5800. Is that your figure now, or your first clerk's figure, that is what I want to know? I will take the last year back 1875, £5,554 £s. 11d.—are these figures yours or your first clerk's figures?—They are virtually the first clerk's figures. He suggested them, and I adopted them.

5801. And do you know that was £2,000 more than the Corporation had asked for?—I did not.

5802. You did not—I did not.

Mr. Giddes.

5803. CHAIRMAN.—I called attention, on one of the sheets being presented to me, to the case of Mrs. Conolly, of Castle-street, who appeared to owe a large amount of rates, and the observation was made, "won't pay." The Collector-General says, you can give us some information about the master?—I reported the master to the Collector-General. He came there with me the same as he did in other cases in the ward, and he saw the place. I gave him my return, and I do not think it was put up afterwards in the assess sheet. The daughter of Mrs. Conolly, who was in one of the shops, said her mother lived in Capel-street. I found she was living in one of the houses, and also that her husband had been arrested for taxes. Her husband is dead, and I do not think he paid any taxes for eight or nine years.

5804. You took no steps?—I reported the master to the Collector-General. She has four houses in the place.

5805. Does she pay any rent?—I believe she does.

5806. Has she got any interest in the houses?—I think she has. I made a strict inquiry, and found she had some pretty good tenancy.

5807. And I suppose she lived on what she got out of the houses?—Most decidedly.

5808. And I suppose she did not live very badly?—Pretty well.

5809. And my observation was that persons of that kind should have judgment against them, and their interest taken and sold, because I do not understand that a person should live "pretty well" on tenancy, and not pay the rates. Is there anything more, Mr. Giddes?—I have nothing to say.

5810. I am not saying you did not do perfectly right in reporting the master to the Collector-General?—We went there, and we got no satisfaction.

5811. The house might appear very manufacturing, but there was Mrs. Conolly, who had pretty good tenancies, and who appeared to live pretty well, and who appeared to have a substantial interest in the

5812. Did you hear your first clerk's figures were £30,517 the £1d., and that that was £4,400 more than the Corporation asked for? Were you aware of that in 1874?—No.

5813. I suppose then it comes to this, Mr. Moyne, you did not know anything about these things?—Well, I consulted with Mr. Taaffe, and he advised that should be the amount. The same way with Mr. Hanlon.

5814. These years, the two I have mentioned, Mr. Taaffe was not chief clerk at all?—The same thing will apply to Mr. Hanlon.

5815. Well then, I take it, you did not trouble yourself about it?—Well I took every trouble, and I think I gave as much attention as any man could give to the office.

5816. Don't you think it would be a very obvious thing to know the amount you wanted to collect before you made your assessment?—I consulted the first clock, who had long experience, and he advised me of the necessary sum.

5817. There are two ways of consulting a person. There is one by asking a man what you ought to do, and simply taking his word for it, and acting on that without any investigation of your own; and there is another way, which I hope we all adopt, asking the opinion of some persons who know something about the master, and discussing it, and all forming an independent judgment of it in our own minds?—I thought a man so long in the office, since, in fact, it was founded, in fact, might be more expert.

5818. In point of fact you thought Mr. Hanlon might be a better Collector-General of Rates than you?—No, I did not.

5819. How is it you are superior to him in respect of those duties you had to discharge?—[No answer.] Well I do not want to pursue this any further, but I think it is an unfortunate thing that a master of that kind should not be looked to in detail.

Mr. ROBERT CHILDRE re-examined at

the desire of the Collector-General  
house, as we had every reason to believe she was there, and to be proceeded against. Merely looking at the outside of the house will not get the rates?—I considered it out of my hands when I reported the master to the Collector-General.

The Collector-General.—The tenants are a poor class.

5820. CHAIRMAN.—But it was not the tenants Mrs. Conolly herself got the rent from the tenants, and I would proceed against her.

5821. MR. MURRAY.—She received in rent about £100 a year from them.

MR. GIDDES.—She received me in every way, and it was only after much searching I found her out living in the house.

5822. CHAIRMAN.—We all know of people who will not pay anything if they can help it.

MR. GIDDES.—Her daughter occupied one of the shops, and told me she lived in Capel-street, and paid only £1 instead of £2 a week rent.

5823. CHAIRMAN.—You cannot take their word?—I am quite sure of that.

5824. Here is the power, as far as I can find out in your Collection of Rates Act, cap. 91, section 50.—

"And it is enacted that any rate made in pursuance of this Act shall not be deemed to be excessive or liable to be quashed by reason of the entire amount thereof respectively failing short of or exceeding the amount of such estimates respectively by a sum not exceeding one penny in the pound upon each valuation as aforesaid."

It seems to me that there are several instances here in which the rates do exceed one penny in the pound above the estimate sent in, and what I would like to know is can any explanation be given of that fact. It can be given only in one of two ways: that you never did strike a rate that exceeded by more than a penny in the pound the estimate, or by showing you had some power to do so. But we would like to have one explanation, or the other, because that is the very foundation of rates in the city.

Mrs. MICHAEL P. V. TRAFFE re-examined.

25. 25, 1888.

5835. CHAIRMAN.—I have not got the returns as to the estimates and assessments for 1874 and 1877 and therefore I cannot tell the principle on which you went—I can tell you the principle on which I went. As far as the improvement rate was concerned I was always under the impression it was a short one, that the Corporation were short of funds, and expected the 2*s* rate to be struck. That was always struck; and as to arriving at a correct decision as to whether on the valuation of the city the 2*s* rate could yield too much, I could not form any opinion whatever; because the rate books had not been tested and I was not sure they were correct. There was considerable difference between the total made in the Collector-General's books and the total furnished by the Commissioners of Valuation; and it was with the object of settling that right that long since I drew the Collector-General's attention to the absolute necessity of having a comparison of his books with those of the Commissioners of Valuation.

5836. You did not alter the amount of the improvement rate?—As far as the improvement rate is concerned I did not.

5837. The other rates did you?—The poor rate for instance is struck by the Guardians themselves at 2*s* or 2*s*. 4*d*, or 2*s*. 6*d*, in the pound. The minimum required of the poorer rate is 4*d* in the pound; and the police tax is always short of the amount required. An 8*d* rate which is the limit is very far short of what is required by the Commissioners. So there is really no rate except the improvement rate which was struck.

5838. Do I understand your explanation of it to be that you understood they always required a 2*s* rate, and you gave it to them?—Always.

5839. So that practically this provision in the Act of Parliament was disregarded?—As far as that is concerned it was.

5840. That is the largest rate?—The poor rate is higher, and the grand jury rate has been higher at times.

5841. Is the grand jury ever a per centage rate and given by the Corporation, or an estimate?—It is an estimate.

5842. Do you pay regard to this in striking it?—I do. The rate at present say is 1*s*. 4*d* in the pound, and I went as near as I could to the valuation in striking that, and I believe the rate does not exceed it possibly a shilling in the pound.

5843. There was another question we omitted to ask you at the time we were examining you direct, and we think it right to ask you now inasmuch as a corresponding question was asked Mr. Moylan. Since you became chief clerk tell us what were the duties as you understood them of chief clerk in the office?—To carry out the directions of the Collector-General whatever they were. I pointed out to the Collector-General what I thought necessary to have done, and inasmuch as he did not come to the conclusion to let those things be done, I took his instructions as to what I should have done.

5844. Did you conceive that any responsibility rested on yourself as regards the department?—None in the world. I considered my responsibility ended the moment I drew the Collector-General's attention to any defects I saw in the system.

5845. For instance, as to allocating various duties to clerks in the office?—Even that business was not left to me by the Collector-General. He directed me from time to time to direct certain officers to do certain duties.

5846. I do not understand much about offices of this kind, but it strikes me if there is an officer in the office called a chief clerk under the Collector-General, though perhaps in a general way it is right that he should carry out the directions of the head of the department—and that may be his principal duty—still there are some branches of the work that come immediately under his own control. Was there any in your case?

—As far as that is concerned I did put the men I considered the more competent to discharge various duties.

5847. For instance, the Collector-General told us it was your duty to make out the returns and keep the books. Is that so?—He says so. I represented to the Collector-General that certain returns were not prepared and certain books were not posted, and I suggested to him to have them done. He did not see his way to meet my views and I could not see what to do.

5848. We have laid it in evidence that, for example, there was no account opened with the townships, and that there was no book in the office that would show whether a particular sum of money payable by a township for the water supply to it had been paid by the township or not, and the only way in which it could be ascertained was very unsatisfactory, and I think I am not using too strong a word in saying what occurred was a disgrace to occur in any Government office. What I want to know is, had the chief clerk anything to do with that?—was he responsible to have a book by reference to which it could be ascertained whether the money had been paid by the townships and so render it impossible for a township to be asked a second time to pay a particular sum?—I think most unquestionably if all the office work was fully posted up such a book should have been in existence, but my object was to do what I considered to be the most important at the time, and I expect that with a mistake as that referred to could easily occur.

5849. Did you ever make any report to the Collector-General on paper except the report we have already got in evidence?—Never on paper.

The Collector-General.—I requested constantly that Mr. Traffe would ascertain all the officers to do the duty of allocation alternately, in case the man who was making out the allocation sheet was absent from sickness.

Mr. Traffe.—That is exactly an answer to your question "Did I allocate certain duties to the clerks?" and the Collector-General says he wished they should be shifted about.

5850. CHAIRMAN.—Did you draw the Collector-General's attention to the fact that it was wholly impossible to show whether rates had been paid or had not been paid?—Frequently. The Collector-General was perfectly well aware that the books were unposted.

5851. You had five officers in the office during the time you were in the office?

The Collector-General.—There were only five clerks in the office and they were able to do the duty.

Mr. Traffe.—When the full number was on the staff there were six, but since my appointment as chief clerk the staff has been short at least one hand.

5852. CHAIRMAN.—We have it in evidence that the allocation of the money was regularly made, and as far as I can see was properly made, and that it took the time of a clerk four days in the week; that during the entire year one clerk and occasionally two clerks went down stairs receiving cash from the public. So therefore you have one clerk taking the money and we will say you have another clerk allocating the money to the various boards. But, with the exception of these dates I cannot find any duty that was rightly done at all. What were the other clerks doing?—At the time of my appointment everything in the office was generally in arrear. Since then I have been endeavouring to pull up the arrears, some of which had accumulated for five years before. I do not think there was any clerk to the office during the time of his attendance there who did not do a four day's work every day.

5853. I have mentioned two duties. Another duty was to keep the books posted up and for years they have not been posted up!—And that is so at the present moment.

5854. Another duty they had to discharge was to prepare the books for the collectors and we had it in evidence that these books were not prepared till the

3 K.

Feb. 12, 1888  
Mr. Taaffe

month of March. So that duty was not done. What were the men actually doing?—The posting of the books was always a work of very considerable trouble, and although not posted you must recollect they were in arrear considerably before that; and this had to be pulled up. The junior clerk's time was taken up almost entirely in making out statements received by the office for the previous day, making receipts to the various collectors and the office receiver, and in endeavouring to post up some of those pay lists. They have been posted to the extent of about three years within the last eighteen months.

5843 And those returns sent in to the auditor?—Those returns sent in to the auditor, even incorrect as they were, took up considerable time also.

5844 Did you ever call attention to the fact that the terms of the Privy Council Order were not being obeyed?—I never did.

5845 Were you aware they were not sent in as prescribed by the Privy Council?—I was perfectly aware of it; and from the form of the ledger that they could not be complied with. As far as that order is concerned I know it was never complied with in the time of Mr. Stanton either, and the audience never asked for them.

5846 What did you do yourself in the way of actual work beyond giving directions?—I consulted the entire correspondence of the office to begin with, and I understood the collectors and the clerks generally, and put my hand to whatever appeared to be most pressing. I did the same duties away from the junior clerks in the office when I found the necessary time.

5847 Mr. Murray.—Did Mr. Moylan draft the letters?—He never wrote the letters. He may have given me instructions when writing the letters, but did not draft them himself.

5848 The correspondence is not very large—is it?—It is not very large.

5849 How many letters a day?—Possibly I might not have a letter to write for two or three days, and I might have several another day.

5850 You could not say the correspondence took up your time?—Certainly not.

5851 CHAIRMAN.—You do not actually write the letters sent out, but merely write a minute of them?—I generally write all, but do not put it on the sheet of paper that it goes out on. In a great many instances I wrote the letter myself just as it did go out.

5852 Did you ever pass upon Mr. Moylan, to bring before the Government the very defective system of book-keeping for instance, and the very defective system that exists in the office generally?—I told Mr. Moylan my opinion about the state of the books, when he expressed a doubt about his power to employ extra hands. I had not the smallest doubt about it myself, nor had the solicitor in the department, and I have advised him several times that if he had a doubt to apply to the Government; and when I found it did not avail by speaking to him, I put it as strongly as I could to the head of a department, what the result would be if my suggestion was not carried out.

5853 Is the letter you refer to the one we have had in evidence?—I refer to that letter.

5854 I admit that I consider that a proper letter?—I may tell you the Collector-General was excessively annoyed.

5855 By your writing that letter?—He considered I had entirely exceeded my duty in writing that letter to him. I wrote the letter when the Collector-General was on leave, and when I was acting for him. I enclosed it on the mains book.

Collector-General.—The letter was written to me when he knew I was within two days of returning home.

Mr. Taaffe.—Oh, no.

Collector-General.—Pardon me, it was.

CHAIRMAN.—So far from that being an objection, I think Mr. Taaffe would be justified in writing

the same letter from his own room, on one side of the passage to the Collector-General on the other, and repeating it every month. The only thing I am sorry for is that Mr. Taaffe did not do it more frequently.

Mr. Taaffe.—I did not see my way. Any attempt to argue the matter only led to unpleasantness between us.

5856 Mr. MURRAY (to Collector-General).—Did you object to the contents or to the tone of the letter?

Collector-General.—I thought it ought to have remained till I returned; and I was under the impression that if the staff did their duty there would be no arrows.

5859 What difference did it make to you whether he put his remarks in writing or made them over口over?—Well, I could go into it on all its merits.

5860 Had not you a better opportunity of going through those results when you had it before you in writing?—I told him in my letter if there had been properistency, and less idleness, there would be no arrows.

Mr. Taaffe.—But the Collector-General has told you he has not looked at the books himself.

Collector-General.—The officers appeared to think they could increase their salaries indirectly.

5861 Mr. MURRAY.—When did you form an idea how long it would take a clock to keep the books?—The books were kept in such an extraordinary way I could not tell.

5862 How did you judge that?—The five clerks did up to 1884, and I gave them a good deal of voluntary assistance.

Mr. Taaffe.—The answer is that it is that the staff was increased from 1884 up, in consequence of the representations of that Collector-General that it was entirely insufficient to carry on the work of his department.

Collector-General.—There were only five clerks there up to 1884, and I could not imagine why six clerks, with the assistance I gave them of voluntary, did not do the work. Mr. Haskins has been there the better part of the year.

5863 CHAIRMAN.—What occurs to me about your explanation of that is this. It would be a very good explanation, and perhaps, a satisfactory explanation, if at the same time you told us you investigated the details of the office business, and you knew what every man was doing, and superintended everything; but the result of all your vigilance up to the present time is that you left the business in the hands of your chief clerk. So that it looks very much like leaving a salt-making establishment and everything materials for them?—Well, I had great confidence in the first clerk, for after Mr. Stanton's death he earned on the business of Collector-General, though he had no security whatever.

5864 Mr. MURRAY.—In this case you showed your confidence in your chief clerk by refusing to do what he recommended?—No; I am talking about Mr. Hanlon.

5865 CHAIRMAN.—Coming to the point of that letter, and confining yourself to that, I want to ascertain from you whether you conceive that Mr. Taaffe in writing that letter to you was doing anything in excess of his duty or doing anything inconsistent with his duty?—I think before I left home he should have brought that before me. Mr. Hanlon never brought this matter before me.

5866 Do you think that there was any impropriety in the letter itself?—I thought it was in bad taste when he knew I was within two days of returning.

5867 But supposing the chief clerk in your office came to the coachman by practical experience that there was a certain amount of arrears in the office, and that it was impossible to overtakes that amount of arrears without action being taken of some kind—I do not care what it was—what he did was to simply to hold his tongue about it, or to bring it before your notice?—I did not consider I had the power to give that wholesale surrentry employer.

5868. Do you say that Mr. Taaffe ought not to have written that letter for some reason or other?—I think my answer would explain the matter, that if they had done their duty and used more industry there would be no arrears, and those arrears came upon me by surprise; I was not aware of them.

5869. Surely, if they came upon you by surprise it was all the greater reason why you should have investigated the matter carefully at the time when your attention was directed to them?—I gave a good deal of corroborative assistance. There was another matter. The year I was appointed I did not enter on the duties of the office until the middle of March. The books were all made out, and the collection was actively carried on. There was not a single pound of arrears put in the ledger.

5870. That is some years ago, Mr. Moylan?—That

was the year 1870. It has been observed on, and I <sup>Am on record</sup> have the ledger here that will show you.

5871. Mr. MURRAY.—Mr. Taaffe, do you know anything about the arrears on Mason's ledge to which the City Treasurer drew attention?—I do, sir. I know the house charged hands three or four times. Adam Mason the father became bankrupt, the premises were assigned to his son, and subsequently, a Jew in Stephen's-green, got possession of them, and they were changing hands up to March, 1870.

5872. But there was business carried on up to that time?—We could not ascertain who was exactly liable. There was no person liable for the rates that we could make accountable.

Collector-General.—There are no arrears brought out in our ledger of 1870—that is, before my appointment.

